



# International Relocation Policy

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# 1. International Relocation Policy

## 1.1. Introduction

In this section, you will discover the policies and processes relating to moves involving a change of the base place of employment / payroll. We refer to such moves internally as “payroll transfer”. It is company policy to support associates financially and, to the extent deemed necessary, on the practicalities with respect to:

- The expense of relocating internationally for business reasons
- The expense incurred in exiting the existing location
- Specifically identified expenses incurred during the initial period of stay at a new geographic location for business reasons
- The travel and visa procurement costs of family members who may relocate with the associate either at the same time or at a later point after the associate has been temporarily assigned or permanently transferred to a new location
- Practical support with the relocation process to enable the associate to exit the existing location, travel to, and establish themselves at the new location initially and for the longer term duration of stay

## 1.2. Objectives

This document sets out the arrangements, which will be applicable to the associates who are assigned to live and work outside their normal country of employment, and which involves a change of payroll. We refer to this internally as “payroll transfer”.

These types of moves have several processes, which apply. Each process will require certain data to be updated within PeopleSoft ESA by your ESA Project Manager. Within PeopleSoft, each move is referred to differently:

- International Transfer: A move between countries requiring payroll change to the new country
- Domestic Transfer: A move within a country which does not require payroll change

## 1.3. Applicability

The specific support available to each associate on relocation to a new place of employment within a country or in another country will be detailed in the relocation policies of the relevant Cognizant entities or countries.

Each Cognizant entity or country shall have the following policies with respect to relocation of existing associates:

- International Outbound
- International Inbound
- Domestic

This document contains the policy which pertains to International inbound and outbound relocation.

If no country level policy exists, this does not mean the associate is not entitled to benefits. **Please note that if there is no relocation information in your addendum, the Global policy will apply.**

This policy applies to existing Cognizant associates moving on payroll transfer and assigned to live and work outside their latest country of employment for business reasons.

This is provided that the relocation is for business (and not strictly personal) reasons to a location where the associate will work for Cognizant:

- The associate must be a full time Cognizant associate. Contract, temporary, or freelance associates are not eligible
- The associate must have a valid work permit (or local nationality or permanent residence rights) for the new work location
- There must be a physical transfer / movement of an associate from a work location in one country to another
- The associate's payroll must be transferred from the origin country to the Host Country

Please note that relocations at the end of an "assignment" are considered to be for business reasons unless for exceptional reasons they are agreed to be purely personal. If an associate has completed more than the originally agreed time on "assignment" and / or the original project has ended the relocation back to the original country of employment will always be considered to be for "business reasons". Typically, after 2 years on "assignment" the original commitment would be considered completed.

An associate that accepts a "permanent relocation" (one way transfer) to another location will have no automatic right to onward relocation benefits. Any onward relocation will receive relocation support if it occurs for business reasons, only, unless there is a legal reason to provide any such support.

The International Relocation policy is not applicable in the following situations:

- It does not apply to business travelers / non payroll transfer moves. For more information on business travel policy please refer to the [Global T&E policy](#) and country addendum.
- New hires who relocate to their first Cognizant place of employment. The recruiters to mention the benefits in the offer letter / contract
- Associates who are relocating to (or from) a location for personal reasons (even if the manager agrees that they may do so)
- Domestic relocations within one country. Please refer to Domestic relocation policy in the [Global T&E policy](#) and country addendum
- Associates who have given their resignation and leaving the company and relocating to another location within their country of employment or outside (including a return to their country of original Cognizant hire)
- Non-adherence to the policy by the associates will be treated as a misconduct and appropriate action will be taken in accordance with Cognizant policy

#### 1.4. Relocation Information & Query Handling

Please find below list of resources regarding relocation information and query handling.

- The [Relo App](#) (on [One Cognizant](#)) contains Host Country information and allows the booking of services available to relocating associates. The services that can be booked via [Relo App](#) (such as initial accommodation, accommodation search support, etc.) vary based on the Host Country specific policy. For the following country combinations, associates should order services through the [Relo App](#):
  - Relocations to the US & Canada (including domestic moves)
  - Relocations from US & Canada to India
  - Relocations to Europe: Belgium, France, Germany, Hungary, Ireland, Latvia, Lithuania, the Netherlands, Poland, Portugal, Spain, UK
- Country Specific Pages: information about country specific relocation benefits and other useful destination resources (such as Host Country PoC's, etc.)
  - Navigation: Be Cog Homepage > People > Global Mobility > International relocation > Exclusive country information
  - Direct link: [Global Mobility - Exclusive Country Information \(cognizant.com\)](#)
- Travel Briefing videos: end-to-end country specific travel orientation, includes highlights of important pre- and post-travel information
  - Navigation: Be Cog Homepage > People > Global Mobility > International relocation > Travel briefing videos
  - Direct link: [Global Mobility - Travel Briefing Videos \(cognizant.com\)](#)
- Q&A session: to clarify any queries associates may have after watching the travel briefing videos
  - Navigation: Be Cog Homepage > People > Global Mobility > International relocation > Travel briefing videos
  - Direct link: [Global Mobility - Travel Briefing Videos \(cognizant.com\)](#)
- Travel Checklist: List of pre-travel and post-travel step-by-step action items and timeline for a seamless relocation
  - Navigation: Be Cog Homepage > People > Global Mobility > International relocation > International Relocation Checklist
  - Direct link: [Global Mobility - International Relocation Checklist \(cognizant.com\)](#)
- FAQ's: frequently asked questions from assignees about international relocations
  - Navigation: Be Cog Homepage > People > [Global Mobility](#) > [International Relocation](#) > International Relocation FAQ
  - Direct link: [Global Mobility - \(cognizant.com\)](#)
- Travel Security: country specific information and advice about safe and secure travel
  - All associates contemplating travelling to another country are strongly encouraged to view the free information on that location posted at the "Corporate Security" website in [Corporate Security – Travel Security \(cognizant.com\)](#) "travel security" section.
  - Please read the corporate security travel briefings that get issued to all travelers who book travel via Cognizant portals ([Concur](#), Amex (GBT) Relocation desk etc.)
  - Navigation: Corporate Functions > Corporate Security > Travel Security
  - Direct link: [Corporate Security – Travel Security \(cognizant.com\)](#)

In case of any questions regarding relocations or clarification related to this policy document, please reach out to the relocation helpdesk ([relocation@cognizant.com](mailto:relocation@cognizant.com)).

## 2. Key Definitions

Term	Definition
<b>Assignment</b>	A posting or deployment of an associate on a temporary basis to a new location with the expectation that they will return to the original location in the future. Only “assignments” that are evidenced in writing (by an assignment letter) are considered valid. A valid assignment also requires that there be no termination of employment at the original location. (a “permanent relocation” / “one-way transfer” is a situation where employment at the origin location is ended and is hence not an “assignment”)
<b>Relocation Orientation</b>	The process of becoming educated on how to relocate, what needs to be completed in order to do so and becoming familiar with what to expect and how to get things done to complete their set up at the new location
<b>Airline Allowance</b>	The eligible airline baggage allowance carried on the international leg of the relocation journey
<b>Business Visit</b>	A travel to another location not requiring an associate to move their home (and their payroll location) to that location INCLUDING a travel for “work” which does not necessitate a transfer to host location payroll
<b>Clearance</b>	The process of handing back equipment and exiting payroll and other processes at the origin location
<b>Corporate Apartment</b>	Only available in certain countries – please refer to the country table for further information including how to book. This is an accommodation unit contracted by the company in which associates may stay for a short or longer period of time. Corporate apartments are in place in certain countries where market conditions, safety and or compliance reasons make them a practical solution to accommodate business travelers

	and relocating associates for part or all of the duration of their stay at the host location
<b>Dependent</b>	Spouse or domestic partner co-habiting and minor children of the associate or spouse / partner relocating with the associate
<b>Domestic Relocation</b>	Domestic relocation is a situation where an associate, who is an existing Cognizant employee, transfers their place of employment to a different location within the same country
<b>Domestic Transfer</b>	A move within a country which does not require payroll change
<b>International Relocation</b>	A situation where an associate, who is an existing Cognizant employee, transfers payroll (and place of employment) to a location in a different country
<b>International Transfer</b>	A move between countries requiring payroll change to the new country
<b>Payroll transfer</b>	Associates who are assigned to live and work outside their normal country of employment and which involves a change of payroll
<b>Permanent Relocation</b>	Permanent Relocation is a situation where the associate transfers their place of employment and / or payroll to the new location with no guarantee of a return to a previous place of employment. Such situations may also be referred to as one-way transfers
<b>Private / Permanent Accommodation</b>	Residential accommodation that the assignee / associate will themselves lease (or buy) under a private contract with the owner. Typically, such private accommodation will be a house or apartment that the associate will commit to renting for a minimum time duration during which there may be notice obligations and penalty charges to break the lease. A room or a part of a private accommodation that an associate share with another Cognizant associate or outsiders (who may themselves have the lease with the landlord) will also be considered to be a private / permanent accommodation. A “Corporate apartment” is not considered to be a “private / permanent accommodation”. A hotel or similar short-term arrangement e.g., AirBnB is also not considered to be private / permanent accommodation



<b>Relocation</b>	A travel to a location that necessitates the associate to move their home to that location. All situations where the associate's payroll will transfer to the location of travel are defined as Relocations
<b>Relocation expenses</b>	The costs incurred directly by associates due to their relocation. The relocation expenses that associates are eligible to claim as expenses are detailed in this section of the intranet
<b>Relocation Management Company (RMC)</b>	A service company specialized in coordinating a relocation for people when they move to a new location temporarily or during the initial period of a permanent stay. The "RMC" may subcontract certain of the services it offers
<b>Relocation Portal</b>	A system through which relocation requests must be submitted and approved and through which necessary information and links to policies and other support items will be offered. Additional vendor support (for which there may be fees) can also be ordered / approved through the portals. For certain relocation combinations portals may not (yet) exist and services may have to be ordered by emails to the respective relocation support desk instead
<b>Initial Accommodation</b>	Accommodation such as hotels, guesthouses, AirBnB, serviced apartments etc. which typically come at a higher nightly cost than long stay apartment leases. Usually, any accommodation which requires a lease commitment in excess of 90 days will be deemed not to be initial accommodation. The rental of a room in a private house / apartment which another person has leased from the landlord / owner for a period of time exceeding 90 days will also not be considered to be "initial accommodation"
<b>Travel</b>	There are various types of "travel" events that an associate may experience while a Cognizant employee. All of them are considered to be "Travel" but different policies will apply to each event
<b>Work</b>	Any activity to be undertaken by the associate for which work permission is required i.e., a work visa or citizenship, entitling the associate to execute activities that are allowed on a work visa. Please note that a "work permission" is always required to relocate to a new employment / payroll location. It is only for

	certain “business visits” that a work permission may not be required. Therefore, no associate should ever relocate to a new place of employment without first ensuring that they have a “right to work” at the new location
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#### **Business Visit Support** [not applicable to relocating associates]

If the associates are traveling on a Business Visit (i.e., not relocating) they are entitled to support, and expense claims as defined in the [Global T&E policy](#). Please see the main policy document and the country addendum for the country in which you are on payroll for the relevant information.

There is no company support for dependent family travel during a business visit. Any such travel is a purely personal matter for the associate and will be at the associate’s own expense.

For travel on Business Visits, associates can book their travel tickets and accommodation using travel provider Amex (GBT) via [Concur](#).

## **3. Global Relocation Benefits**

This section of the document lists all the benefits that existing Cognizant associates who relocate internationally are entitled to.

This is provided that:

- The associate will remain a Cognizant employee after they relocate internationally, and
- The relocation is for strictly business reasons
  - Please note that relocations at the end of an assignment (back to the original hire country) are considered to be for business reasons unless for exceptional reasons they are agreed to be purely personal
- If no country level policy exists, this does not mean the associate is not entitled to benefits, the benefits listed below in this section will apply

### **3.1. Visa and immigration support**

Cognizant associates must have a right to work (or confirmation from the immigration department that they may procure it at their new location) **before** they relocate. For all business-driven relocations it is the company’s policy that advice, guidance, and support to obtain the right to work will be provided whenever possible. Relocating associates may expense any fees associated with obtaining their right to work at their new place of work.

Passport costs / fees including photos and renewals costs and private applications for residency rights / certificates are not reimbursable costs.

For eligible dependent family members who relocate with the associate the company will pay the costs of the visas necessary for their travel and right to reside at the new location provided that the travel itself is approved as being at company cost.

In the situation of new additions to a family during assignment the company will support the new family members (spouse or newborn children) to obtain visas which may be necessary for them to reside with the on-assignment associate. [Travel support will not be provided automatically. See travel benefits.]

### 3.2. Associate Travel

Each relocating associate is entitled to:

- One-way travel (air and / or ground transportation as appropriate) to the new “onsite” country work location (first place of residence) at the beginning of each assignment
- One-way travel (air and / or ground transportation as appropriate) outbound from the “onsite” country work location (place of residence) to the next work location [whether back to the original country of hire or a new location] at the end of each assignment

Any relocation travel required within the country where an associate is on assignment will follow that specific country’s domestic relocation policy. If no policy exists, the local HR should be consulted for information.

Please note that for relocation travel the class of travel eligibility will be determined according to normal business travel rules. Please go to the [Travel & Expense App](#) on [One Cognizant](#) for further details.

Relocating associates should book their travel tickets once their pre-travel approval is in place. To obtain pre-travel approval, please navigate to the Travel & Expense App on [One Cognizant](#).

The travel tickets can be booked with AMEX GBT via the below portals, depending on the associate’s region of relocation:

- Relocations from India: [Travel & Expense App](#) on [One Cognizant](#).
- Relocations from US to Canada and Canada to US: [Relo App](#) on [One Cognizant](#).
- Any other relocation country combinations: [Manual Booking Form](#)

### 3.3. Dependent Travel

Each eligible dependent of the associate is entitled to one-way economy class travel to the location where the associate is relocating. In the case of an assignment each eligible dependent can avail one way travel outbound from that location either during that assignment or at the end of it. Dependent relocation travel should be booked via the Cognizant travel provider for safety and insurance reasons.

Eligible dependents include Spouse or domestic partner co-habiting and minor children of the associate or spouse / partner relocating with the associate. Additional dependents are considered to be policy exceptions and required further approval under the exception approval process.

Family additions during assignment e.g., new spouse / children will become eligible for one one-way relocation out of the country where the associate is working between the time that they become dependents and the time the associates’ assignment ends.

To be eligible for company support with respect to dependent travel the duration of the planned assignment must be 9 months or longer at the outset. If an assignment, originally intended to be shorter than 9 months in duration, extends beyond 9 months’ dependent family eligibility will arise

from the time that the planned time exceeds 9 months from the beginning of assignment to the country concerned.

If an assignment originally planned to be of more than 9 months in duration is curtailed, the dependent family members who have already availed of company funded travel to the Host Country are enabled for outbound travel to exit that country.

### **Important Points**

- There is no minimum duration of stay for dependents
- The eligibility condition for dependents to accompany the associate is that the assignment length is > 9 months
- Every eligible dependent is allowed one outbound trip, one return to home trip per assignment (which may for practicality be booked as a return trip when this makes sense) where the cost will be borne by the company
- In cases where dependents get added to the family of an associate during assignment the new family member (whether new spouse or child) will be entitled to a one-way travel when they leave the host district only. No travel for a new family member to the (assignment) work location will be supported by the company
- Purchase of an airline seat for an infant is reimbursable if it is required in the associate's specific circumstances by the specific airline being flown
- No cash in lieu of dependent travel support or associate travel in lieu of dependent relocation is available
- In situations where the initial planned duration of the relocation is less than nine months, no accompanying dependent travel or visas will be paid for by the company. If, however, an assignment is extended and the updated planning envisages the associate remaining at the new location for greater than nine months total, then the dependents of the associate may join the associate at that time at the new home / work location
- Visa Renewal / Visa Stamping costs including that relating to an associate's spouse and dependents is reimbursable. The related travel costs are to be borne by the associate unless such travel was necessary and unavoidable and could not be combined with another purpose e.g., legitimate business trip (associate only) or vacation. If it is not possible to avoid travel solely for the purpose of visa renewal / stamping the associate may claim travel costs to the nearest or most practical location at which the visa could be renewed / stamped. This location will not necessarily be the Home Country of the associate. Travel to the Home Country is only reimbursable if it can be demonstrated that returning to that country for this purpose is the most practical alternative and cost-effective option. All such claims must be approved by the associate's manager in advance of travel in accordance with policy for non-billable travel

## **3.4. Lease Breakage**

If an accommodation lease has to be terminated following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of fees incurred to break the lease early and / or rental charges payable beyond the moving out date.

The claimable amounts and durations differ from country to country. If a country has no specific policy, reimbursement can be claimed on actual cost. Reimbursement is applicable only if, the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Client Service Executive). Any claims for more than 2 times the monthly rent value for a country with no specific policy will be considered exceptions and required a senior level approval.

Lease break reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should, if possible, be submitted prior to the departure from the Host Country. Associates must initiate the lease break claim and submit all supporting documentation within 30 days from the date they cease to be responsible for the property and vacate the property. Otherwise, any claims submitted after this date will be rejected.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

A lease break expense claim may include:

- Rent payable for days after the associate has vacated the property and handed back the keys
- Fees (including forfeiture of security deposit) to break the lease early or transfer it to another person
- Fees / costs to end utilities contracts early
- Ongoing commitments for taxes, utilities and other costs that cannot be ended on departure from the property and must continue to be paid until a specific date on or before the lease commitment has ended
- Any other costs triggered by ending the lease early and moving out that would not have been incurred if the lease had run to term
- Any credit card fees incurred by charging lease breakage costs to a company credit card

A lease break claim may not include:

- Cleaning expenses that would have arisen whenever the property was vacated (e.g., Trash, Cleaning, Painting, Re-modelling, Damages, Replacement, Sewage etc.)
- Pet Fees
- Rent for days stayed
- Administration Fees paid to procure the accommodation in the first instance
- Refundable security deposit
- Actual Utility costs or bills for the period of occupancy up to the date of handing back the keys
- Amenity and similar fees relating to the occupancy period

To avoid situations where associates will sign up for long leases with break clauses to benefit from lower monthly rentals at the risk of a high lease break cost the following provisions apply to flexible lease terms:

- Short Term (monthly) Lease / Rental Fee in Lieu of Lease Break Fee may be reimbursed in lieu of lease break fees. (Associates cannot receive both in respect of the same rental)
- Associates must provide proof of (additional) payment (for lease break flexibility) throughout the lease term and can submit short term fees monthly / quarterly or at one time
- In locations where a vendor audit process of lease break claims is in place the vendor will audit all such claims before they can be claimed through expenses
- Associates wishing to avail of this option are recommended to discuss and agree that they take on such flexible (and typically higher monthly cost) leases in advance with the managers to avoid challenges claiming expenses for the additional costs when they end the lease.

### 3.5. Initial Accommodation

Associates should plan their initial accommodation ahead of travel to their new work location for their convenience and safety. For further guidance please read the relocation orientation material available to you pertaining to relocation to your new location. Our relocation helpdesk can provide guidance on how to obtain this information and where to go for necessary assistance.

The limits and values of the benefit(s) of initial accommodation at the new location (or a lump sum allowance in given in lieu of initial accommodation expense claims) differ from country to country.

Please consult the country policies for additional information.

There will be no initial accommodation allowance available in certain countries where accommodation allowances are paid each month during assignment or where the company provides the housing. See the country table supporting this policy for details of where this is applicable.

If a country has no policy to specify entitlement to initial accommodation, 3 weeks (max 21 nights) may be claimed via expenses with appropriate supporting documentation. Claims are limited to room rent and taxes, only. While normally the nights claimed will be the first 21 nights beginning with the arrival date in the new country [which may be before the payroll start date] associates may claim for any 21 nights during the first 30 nights that they spend in the new Host Country.

In some countries, an invoice to be presented for reimbursement by the company will need to include tax identifiers for either the company or associate. Please consult your Host Country business expense policy to confirm whether this is applicable and if so, what details must be included on the invoice.

### 3.6. Lease Brokerage Fees

In some countries it is necessary (or customary) to have to pay a fee in order to obtain a property lease.

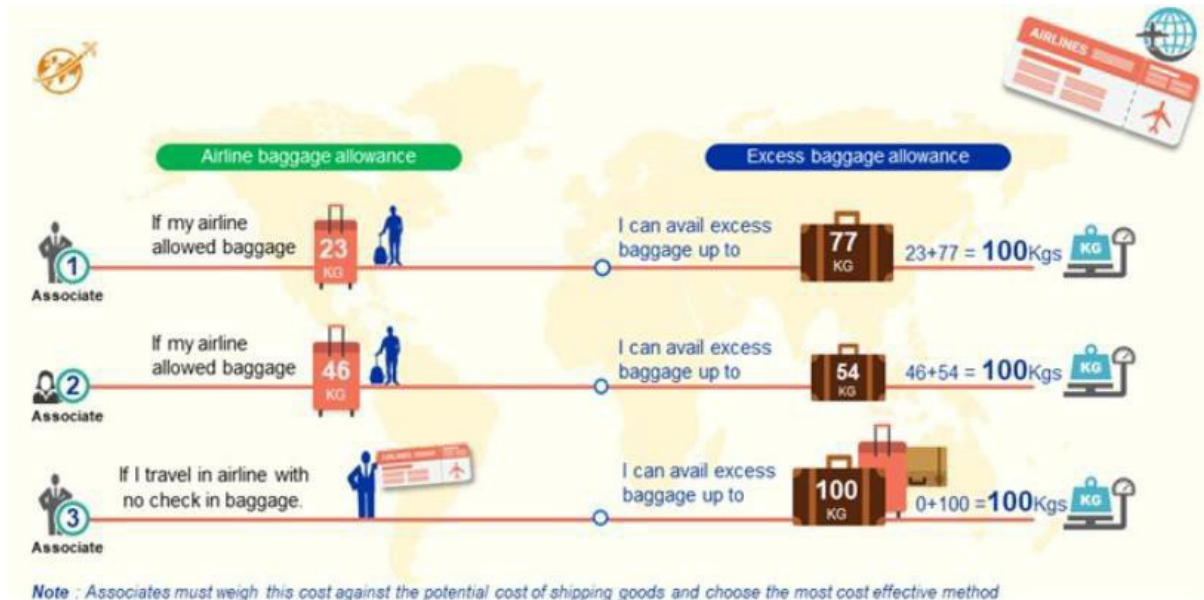
Policies on this matter vary across countries. Please refer to the [“Country Specific Relocation Policy”](#) section for further details of eligibility to claim this expense type.

If a country has no specific policy, reimbursement can be claimed on actual cost.



### 3.7. Airline Baggage Fees

When an associate relocates internationally for business reasons, Cognizant shall pay for a maximum of 4 bags / 100kg's INCLUDING any airline baggage allowance for the associate. Please refer the below image for scenarios.



Dependents (including infants) are not eligible for any excess baggage and can carry only their airline baggage allowance. However, in instances where the airline does not permit any free check in bag, Dependents (including infants) are eligible to claim for one bag of up to 25kg each.

If the journey has multiple domestic legs, the eligible airline baggage carried on the international leg will be considered as the 'Airline Allowance' and Dependents are entitled to claim up to the 'Airline Allowance'.

Associates are advised to choose the cost-effective method, if the courier cost is lesser than the extra baggage charges then the associates could choose to courier. Managers (D+) may approve these claims in lieu of excess baggage claims.

- To claim (excess) baggage costs an associate must include a copy of the airline ticket(s) specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the excess baggage fees being claimed.
- To claim courier charges the associate must include a copy of the airline ticket(s) specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the courier fees being claimed.

Please note that (checked) baggage expense claims for relocations between the US and Canada (only) are expected to be limited to 1 bag (max 25 kilos) per person including the airline ticket allowance. This is because the company supports shipment of household goods between the US and Canada instead. Please refer to the relevant relocation policies for further information. Additional baggage claims for relocations between the US and Canada may be approved if the associate can prove that choosing to check additional hold baggage during the relocation flight

was a good value option compared to goods shipment or courier alternatives. All other international relocations are subject to the policies described above this section.

### 3.8. Advances

#### **Travel Advance**

Associates travelling from India are eligible for a travel advance when relocating to the countries listed in Appendix B. The value of the advance varies depending on the Host Country. Please refer for the specific amount and application process to Appendix B.

Recovery of the salary advance is typically as follows:

- In countries with 2 payroll cycles per month the advance is recovered in 10 equal instalments beginning with the 3<sup>rd</sup> pay cycle after the associate has joined host payroll
- In countries with 1, monthly, payroll cycle the recovery will begin with the second payroll cycle and continue up to and including the 6<sup>th</sup> payroll cycle i.e., the advance will be recovered in 5 equal instalments.
- If an onsite assignment ends before the advance has been fully recovered, the remaining balance will be recovered either from the final salary paid from the host location or by instalment from the salary at the next location.
- Associates who resign from the company are required to repay the full amount of any outstanding salary advance before exiting the company. This will typically be processed via a deduction from the final settlement.

#### **Salary Advance**

Associates who relocate from another country besides India may request for a salary advance (loan). The purpose of this loan is to assist associates with cash flow required to pay their living expenses until they begin to receive salary in the Host Country.

Associates relocating from or within a country other than India can obtain an advance, subject to approvals and having a bank account in the new Host Country, by either:

- Requesting an advance on their pay from their new host location (via the HR or payroll department of that country)

OR

- Associates should check with the (new) Country HR for any alternative cash flow assistance that may exist e.g., through third party loan providers like “Kashable” in the US

PLEASE NOTE: Associates should prioritize opening a bank account in their new Host Country as early as possible to enable them to get on payroll, obtain a property lease and claim / receive any money to which they are entitled at the earliest possible opportunity. For many countries it is possible to initiate a bank account opening in advance of arrival.

### 3.9. Travel Insurance



All associates are entitled to travel insurance coverage while on “Business Travel” including during ‘Relocation’. Cognizant has travel insurance policies in place to cover associates on payroll and originating their travel in the various parts of the world. These policies also cover dependent family members who travel with associates during relocation events.

Process and policy information can be found on the Corporate Security / Travel Security web page:

- [Corporate Security / Travel Security](#) web page - [Business Travel accident insurance](#)
- Travel Insurance FAQ - [Global Mobility](#) – [International Relocation](#) – [Travel Insurance](#)

### 3.10. Kit Reimbursement

In the event that this is the first international travel of the associate with a grade level of SA and below from Cognizant to a location outside of the home countries of India or Philippines the associate is entitled to a one-time kit reimbursement equivalent to INR 5,000 (or equivalent). This is to help defray expenses incurred in India or the Philippines for purchase of travel bags, shoes, winter, and formal clothing. Associates should submit the receipts for their purchases up to the claim limit to the Finance Department before their departure.

### 3.11. Pre-Travel Medical Health Examinations

The medical plan for associates under Indian payroll includes the right to a comprehensive medical check-up every 12 months. It is important that associate’s avail of this benefit to identify any medical conditions so that they may be treated at the earliest opportunity. Because we are highly concerned for associate welfare and to prevent the spread of disease at our own offices and at client premises it is mandatory that every international traveler has undertaken a full medical check-up during the 12 months prior to each international business trip outbound from India. Failure to do so may result in delay to your travel.

Certain countries mandate specific medical checks before a person can enter their territory. Please ensure that you follow the guidance of the immigration team in this respect and complete any mandatory checks and obtain any necessary certificates in advance of your travel date. Because each country mandates its own pre-entry medical checks, they may specify which clinics or hospitals can certify travelers. It may be necessary to undergo this additional check even if you have already had your annual check-up under the Cognizant plan.

There are additionally a number of countries that mandate post arrival medical checks. It is mandatory for each Cognizant associate to take the legally required checks on a timely basis in each Host Country that requires them.

### 3.12. Paying relocation expenses: Amex and cash / personal cards

It is necessary that associates relocating from / within certain locations including (Canada, US, and India) should use their corporate AMEX card for their reimbursable relocation expenses like

Visa costs, Travel Tickets, Accommodation wherever Amex is accepted. Private cards / Forex cards should be used for non-claimable items.

Please also be aware that Home Country AMEX Card will be cancelled on the 2nd day of the international payroll change. Hence, when relocating please apply ([Corporate Card App](#) on [One Cognizant](#)) for your new Host Country Amex card before relocating to reduce the processing time of your Host Country Amex card. In most countries applications for the new country card can be made 2 weeks before arrival.

To clear the origin country Amex card transactions the relocating associate will need to submit all pending expenses and get them approved for payment. Unless this is done within 15 days of relocation the associate will have to pay Amex directly to settle the outstanding amounts. Any such amounts paid by the associate can be recovered via a Host Country cash expense claim. The backup for any such expense claims should include evidence of the transactions on the origin country Amex statement or a snapshot of the payments that the associate has made to Amex.

To protect your cash flow during relocation and initial settlement it is recommended that you use your company Amex card for all claimable items. Amex cards should be ordered as soon as possible during the relocation process.

In situations where vendors will not accept Amex cards associates may use personal cards or cash to pay their expenses. Such expenses, insofar as claimable, will have to be submitted for reimbursement via the expense system with the supporting vendor receipts.

### 3.13. Short notice relocations due to exceptional circumstances

If it is necessary for an associate to relocate at short notice for exceptional business-related reasons e.g., loss of right to work due to a visa denial or abrupt end to a project. In such circumstances the policy applicable to the relocation that has arisen will be the normal policy for that relocation combination.

If due to timing or circumstances costs are unavoidably incurred to relocate the associate, their dependents, or possessions beyond what would occur during a planned relocation a D+ manager may authorize an exceptional approval for the incremental expenses. Expenses that would have arisen in the normal course of a planned relocation will be subject to the normal policy rules and typically exceptions will not be entertained.

Normally exceptional approvals should be sought and approved by managers where the incremental costs that have arisen are for reasons that were not reasonably foreseeable or preventable by the associate.

### 3.14. Relocation Cost Coding

All costs triggered by the associate and dependent relocation travel must be coded to the project that has required the associate to relocate to the new location or out of the existing location. [CDP = Corporate Deployable pool may not be used as a project for relocation cost coding]

The project may be an existing project to which the associate is already assigned or a new project at the new work location if the associate has relocated “onsite” to work on that project.

In cases where an associate is relocating because a project has ended, it is the completed project that should pick up the cost of the associate and dependent(s) relocating home.

When an associate is going on a “back-to-back assignment” it will be the new project that should take the costs of the relocation.

With respect to international relocation, the costs incurred in the location from which the associate is travelling outbound must be expensed through the entity that the associate is departing from but may be coded to the correct project as defined above. Costs incurred in the new jurisdiction should be claimed through the entity / country to which the associate is arriving.

Immigration and dependent-related costs that occur after the initial accommodation shall be coded to the current work project because they are necessary for the associate to continue working and to maintain their family at the current work location. This includes:

- Visa stamping travel and related costs
- Dependent visitation or authorized personal travel if the occurring after the associate moves to a new project
- Dependent relocation if the associate initially does not bring his dependents and does so after a move to a new project
- Dependents returning to the “Home Country” independent of the associate i.e., permanent repatriation of the associates eligible dependents

### 3.15. Transportation Reimbursement

- One-time transportation expense for self and dependent(s) from home to airport in the country from which the associate is relocating from
- One-time transportation expense from point of arrival to first place of residence for associate and dependent(s) only
- The above costs can be claimed through the standard expense reimbursement process

### 3.16. Covid-19 Related Expenses

Where an approved relocation travel under this policy requires the associate and dependents to comply with the below:

- Undertake mandated quarantine arrangements upon arrival; or
- Mandated institutional COVID-19 tests as part of the quarantine or travel process

- Any transit requirements in a third country where additional COVID related tests and quarantine stay is required (**provided such travels are recognized / approved by the Host Country's government**)

The company will reimburse all such costs up to the number of days quarantine is mandated. This is inclusive of the days of initial accommodation entitlement (i.e., quarantine days are not in addition to initial accommodation days).

If the quarantine period **is equal to the initial accommodation** period, then an additional 7 days will be supported on PM (D+) exceptional approval.

For dependents who are first time travelers and need to follow the government quarantine guideline like hotel quarantine and COVID test. Those expenses will be reimbursable.

Costs Reimbursed are:

- Reasonable quarantine facility cost will be reimbursed on actuals up to 3-star hotel or equivalent rates. Associates should use references to hotel cost limits in the [Global T&E policy](#) for guidance purposes on what is reasonable
- Any unforeseen expenses that may be incurred by the associate related to COVID -19 quarantine requirements **during transit** such as accommodation, daily expenses as defined in the Global TE policy, and mandatory COVID tests will be reimbursed in actuals based on receipts. The accommodation days while in transit location is not counted toward initial accommodation days in the Host Country. If the associate is forced to repatriate back to departure location, any costs arising out of repatriation will also be reimbursed.
- Mandated institutional COVID-19 tests as part of the quarantine or travel process
- Ground transportation costs from:
  - Arrival airport to quarantine facility/ place of stay
  - Quarantine facility to final place of stay / residence (Associates should avail of most cost-effective route which may include Ground Transportation or a flight)

### 3.17. Exceptions to this Relocation Policy

#### **Policy Exception Approver for Travel and Initial Accommodation**

Policy exception approver for travel is the Project Manager of the project bearing the cost of travel provided that the Project Manager has a grade of Director or above. Should the Project Manager have a grade below Director, the policy exception approver will be the first Director+ associate in the Project Manager's upward reporting hierarchy in HCM.

#### **Policy Exception Approver for Expense**

The policy exception approver will be the first Director+ person either in the Project Manager's or expense report submitter's upward reporting hierarchy in HCM.

All other International Relocation Policy exceptions, including those listed below, must be approved by the relevant Client Partner / Project Manager of the project bearing the cost of travel provided that the Project Manager has a grade of Director or above:

- Moving cost over limit
- Accommodation search support requested
- Real estate services requested
- Additional expenses requested

### 3.18. Resignation

If an associate, who has been paid with relocation reimbursement, leaves the services of Cognizant before completing a year from the date of joining, the relocation reimbursement paid will be recovered as a part of the exit clearance process.

## 4. Country Specific Relocation Policy

### 4.1. Argentina

#### Inbound Relocation Policy

##### Introduction

This policy lists the benefits defined for associates transferring on relocation to Cognizant Technology Solutions de Argentina S.R.L. (hereafter referred to as Cognizant Argentina) payroll from other locations.

This policy applies to all directors, officers, and employees of all Cognizant entities, subsidiaries, and joint ventures over which Cognizant has operational control (collectively “associates”).

##### Eligibility Criteria – Coverage & Exclusions

- The relocation policy guidelines will only be applicable to associates relocating to Argentina on work permit visas, whose Cognizant internal payroll is transferred to Argentina and will be later registered in the Argentina local legal payroll.
- The relocation policy will not be applicable for associates traveling to Argentina on other types of visas (business or technical) and / or for short-term assignment without payroll transfer or due to personal reasons
- In case of short-term travelers to Argentina with payroll transfer, the relocation benefits to be granted will be decided by the Project Manager
- The relocation policy guidelines will only apply for internal relocations based on business needs and as a result of a successful internal job posting

The relocation policy guidelines may also apply –entirely or partially– upon decision of the corresponding Project Manager, to Cognizant external applicants who successfully passed the screening and selection process, have a valid job offer, and were sourced to be hired from countries other than Argentina, whether Cognizant has a legal presence in the applicant’s country of residence or not.

Relocating associates will be eligible for this policy, and all hereby mentioned benefits, details, services, and / or information, for the maximum duration of 3 years of assignment from initial arrival date.

Associates interrupting their assignment in Argentina for a period shorter than one year’s time (12 months) will be considered, upon their return, as continuing with the previous assignment and will have the initial time of stay added to the new one, being a total of 3 years of stay the maximum period of eligibility to this policy. Based on the length of time spent outside of Argentina, upon returning to the country, a benefits analysis will be conducted with the local Practice Director / Project Manager to determine the appropriate eligible benefits.

Associates returning to Argentina on relocation after completing a period outside the country equal to / greater than 12 months will be eligible to this policy entirely, restarting their 3 years of total validity from the new date of entry into the country.

## **Travel benefits**

### **Airfare tickets**

The company will cover travel expenses as per the International Relocation Policy guidelines, including the cost of the tickets to travel to the new location for associates and their dependents

- The company will cover a maximum of one round trip ticket (arrival to Argentina and departure) to associates and their dependents during the entire assignment
  - Associates must render service in the country for a minimum of 12 months to have their travel expenses covered when ending their assignment for any reason other than business decision
- Dependents may travel along with the associates from the start of the relocation or may decide to join them at a later point of time during the assignment
- Dependents’ travel coverage is exclusive to associates staying for a minimum of 9 months in Argentina
- Cognizant Argentina will not cover any other expenses for dependents; all expenses resulting from the relocation of dependents will be at the sole responsibility of the associate

For purposes of this policy, qualified dependents will be the associate’s legal spouse and children.

## **Travel Advance**

### *Associates relocating from India*

At the discretion of the origin site / location, associates may be entitled to receive a travel advance to cover initial travel expenses prior to their arrival into Argentina. Associates will be responsible for repayment of the travel advance according to the guidelines provided by the origin location.

In every case, associates must refer to the specific origin location travel and / or relocation policies for eligibility.

#### *Associates relocating from other countries*

Associates relocating to Argentina will be eligible upon arrival (within the first 3 months from arriving in Argentina) to request a one-time salary advance for relocation matters. The amount to be granted will be defined per designation and informed upon request.

The salary advance will be recovered from the associate's monthly salary in a maximum of six equal installments. Associates leaving Argentina prior to the completion of their salary advance recovery will have the outstanding balance withheld from their final settlement paycheck.

### **Compensation**

Associates will be provided with a local market salary and will be eligible for salary revision as per the local rules and regulations depending on their arrival date and / or the salary originally defined.

The salary will be provided on a monthly basis and will be subject to appropriate taxes. Cognizant Argentina will withhold all applicable taxes from the total gross monthly income as required by the local laws, rules, and regulations.

### **Relocation benefits**

Cognizant Argentina will provide relocation assistance to associates following the below listed guidelines:

#### **Initial Accommodation**

Cognizant will provide initial accommodation arrangements (furnished apartment or hotel room, subject to availability) to associates and their dependents for a total of 15 or 30 days from arrival, as per request by the associates before travelling to Argentina. Associates are eligible to request 15 days of accommodation prior to arrival and later extend for another 15 days, whereby 30 days being the maximum granted. Associates will be responsible for finding permanent accommodation during the time provided.

While on initial accommodation, associates will not be eligible to receive the relocation allowance.

#### **Relocation Allowance**

Associates will be entitled to receive a monthly Relocation Allowance as defined per designation for a maximum of 3 years from arrival date and / or as total stay, as covered previously in the eligibility criteria. Once the expected assignment (3 years of stay) is completed, the allowance will no longer be provided except in cases where the associate's stay in Argentina has been interrupted for a period equal to / greater than one year's time.



The relocation allowance will be calculated from arrival date, or from the 16<sup>th</sup> / 31<sup>st</sup> day from arrival, based on the initial accommodation request made by the associate. In either case, the amount will be credited along with the salary and subject to all appropriate taxes.

### **Onboarding Exclusive Bonus**

Associates will receive a one-time onboarding exclusive bonus to be credited along with the salary, which will be subject to all applicable contributions and taxes.

The payment will take place by the end of the first / second month after the associate's enrollment in the local legal payroll is completed.

The bonus is meant to cover basic needs and to facilitate the acquisition of personal items associates may require upon their relocation to Argentina.

### **Short Term Assignment Allowance (STAA)**

In the event the associate stays in Argentina for a period shorter than 183 days within any given fiscal year (January to December) due to a project requirement, the associate may be eligible to receive an exception allowance to diminish the negative impact that income tax may have on their monthly salary.

The allowance will be granted at the sole discretion of the company. Associates resigning from their employment prior to the normal conclusion of their assignment will not be eligible to receive this allowance.

The allowance may be up to one entire monthly gross income (comprising of base salary and relocation allowance) and may vary depending on the arrival / departure date and the time spent on Cognizant Argentina payroll. The amount will be subject to all applicable taxes and the payment completed along with regular payroll schedule for salary payment.

### **Accompanied Accommodation Search Support**

Associates will be entitled to use the services of Cognizant Argentina's selected relocation and housing vendors. The selected vendor will search for apartments, review the property's documentation, and coordinate the signing of lease agreements, remaining as intermediary between owner / external brokers and the associates / tenants. The housing vendor will provide guidance on the local market, apartment lease conditions, rules, and regulations.

The vendor's services will be provided for the maximum duration of the expected assignment (3 years stay) and will, in every case, cover the entire duration of the signed lease agreement. Associates who decide to terminate a lease prior to its stipulated expiration date will be responsible for the payment of any new related fees, until the original lease has expired.

Associates will be responsible for the lease agreements and all housing related costs. If required, Cognizant will serve as the Guarantor of the lease agreement.

Associates will be responsible for the care of the rented apartments and will be held accountable



for any damage caused to the property, including covering any related expenses (i.e., fees resulting from legal action taken by the owner) with no exception.

### **Relocation specifics**

While on Argentina payroll, associates will receive all other benefits provided locally by Cognizant Argentina based on the local laws, rules, and regulations. Associates must comply with the local requirements, policies, and processes.

Associates' assignment in Cognizant Argentina will be bound to project requirements and business needs. In the event of a business necessity, associates may be transferred to any other Cognizant site / location or affiliate office.

### **Policy Disclaimer**

Cognizant Argentina reserves the right to modify, revise and / or discontinue this policy whenever deemed appropriate and as required by Argentina Laws.

Cognizant will abide by the local laws and regulations and will not be responsible for any modifications decided henceforth by the local authorities. Associates will be informed of any amendments and will be governed by the new rules established.

All information hereby provided may be amended, changed, or removed and shall entail no future obligation on the part of Cognizant Technology Solutions de Argentina S.R.L. Therefore, associates will lay no rights to claims in the future.

### **Disciplinary Consequences**

Subject to local laws and regulations, a violation of this policy could result in disciplinary action, up to and including termination. If you are aware of a violation of this policy, you have an obligation to report it to the company. As stated in Cognizant's Whistle-blower and Non-Retaliation Policy, Cognizant does not tolerate retaliation against any individual who submits a good faith report of a violation or possible violation of law, the Code of Ethics, or other Cognizant policies.

To report a possible violation of this policy, visit Cognizant's Compliance Helpline (a secure and confidential reporting system) at [www.cognizant.com/compliance-helpline](http://www.cognizant.com/compliance-helpline).

### **Relocation Support Argentina Handbook**

Please refer to the attached handbook below for more detailed information the onboarding, pre and post arrival and departure processes.



[Relocation Support  
Arg. - Handbook - V](#)

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.2. Australia**

#### **Inbound Relocation Policy**

##### **Travel Advance**

###### *Associates relocating from India*

For all associates travelling to Australia from India: please contact India Travel Desk

###### *Associates relocating from other countries*

For all associates travelling to Australia from any Other Country: please contact Australia HR. An amount of up 7,000 AUD can be provided upon request. It must be deposited into your Australia bank account (not offshore account). Travel advance will be recovered over 10 equal instalments.

##### **Initial Accommodation**

Associates moving to Australia from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 181 AUD per day for 21 days. The policy is effective from the 1<sup>st</sup> of October 2020.

This facility is limited to hotel rent and applicable taxes. It excludes any personal calls, room services and other expenses. Necessary bills / receipts need to be submitted along with a T&E form for claiming this benefit.

Outbound relocation associates must fill out the Relocation Request Form and book their travel through Cognizant's approved travel agency, Amex (GBT) via [Concur](#).

##### **Lease Breakage**

If the accommodation lease has to be terminated in Australia following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up

to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Australia.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

### **Relocation Expense Claw back**

If an associate at any time before one year after the start date with cognizant in Australia either:

- Voluntarily resigns their employment with Cognizant in Australia  
(OR)
- Is involuntarily terminated in Australia for misconduct, dishonesty, theft, fraud, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics or other Company policy.

They must repay in full to Cognizant the total gross amount of the relocation benefits paid by the Company and the same will be recovered as a part of the exit clearance process.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Australia.

## **4.3. Belgium**

### **Inbound Relocation Policy**

This policy is applicable to all associates who travel to Belgium for business reasons.

It is intended to prescribe how the company will support associates with above normal accommodation costs and one-time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires the associate to relocate their home to Belgium).

Associates who “relocate” to Belgium should read this document before entering Belgium. This policy version is effective for all associates who relocate to Belgium with effect from the policy date.

Because relocation may involve moving costs higher than normal accommodation costs during the initial time living in the country. This policy has been created to define what financial support the company will provide to in-scope associates.

The document also contains the company policy on company paid / provided accommodation which will apply when associates stay in a “corporate apartment.” Associates that utilize corporate apartment should read the “corporate accommodation protocol” in conjunction to this policy document.

## **Associate Types**

1. Business travelers / Short term assignments
2. Medium term Assignments
3. Long term Assignments / Permanent transfers (to Belgium)

### **Business travelers and short-term assignments (STA):** Duration of less than 90 Days

Associates who come to Belgium on business visits or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to Belgium without transferring employment or payroll to Belgium. Business Travel is an event undertaken by associates alone and does not involve family accompanying the associate and or a change of employment / payroll to the Host Country.

### **Mid-term Assignments (MTA):** Duration from 90 to 180 Days

Associates who are planned to come to Belgium for greater than 90 days but less than 180 days. Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support).

### **Long-term Assignments (LTA):** Duration of 180 days and above

Associates relocating to Belgium for a specific assignment or a permanent transfer that is anticipated to exceed 180 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained in the Global Relocation policy.

## **Exclusions**

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Domestic relocation within Belgium
- Associates not previously employed by Cognizant before commencing work in Belgium

### Expenses and claims allowed under this policy

Associates, who will transfer to the Belgian Payroll are allowed to claim the following relocation expenses:

#### Initial Accommodation Cost

Associates are entitled to initial accommodation support at a corporate apartment in Belgium as per the table below.

City	Max. Duration of Initial accommodation	Monthly Deduction	Maximum reimbursable amount
Brussels	3 Months	800 EUR	1,500 EUR
Outside Brussels	2 Months	800 EUR	1,500 EUR

- The maximum reimbursable amount is 1,500 EUR and they must be claimed within the first 120 days of arrival in Belgium. The claims can be against the expenses incurred towards Hotel Accommodation, corporate accommodation, or long-term accommodation
  - Any expense claims that are submitted beyond 120 days of arrival in Belgium require D+ level business approval.
  - Any expense claims that are submitted beyond 180 days of arrival in Belgium require CFO level approval.
  - In case any exception approvals are required, these need to be attached to the expense claim in order to get processed.
- Initial accommodation expense claims are to be submitted through the [Concur](#) app by choosing Policy - International Relocation Inbound Belgium and Expense Type: Hotel Relocation
- No expenses will be reimbursed for any sub-leasing arrangements.

#### Hotel Accommodation

- The daily costs of stay in initial accommodation (excluding meals) is reclaimable for the first 60 days from date of arrival in Belgium up to 1,500 EUR based on submission of receipts for payment as support for the claim
- Receipts must be attached to the expense claim and evidence who has stayed at the accommodation concerned i.e., contain the name(s) of the associate and / or their dependent(s) as well as clearly capture the accommodation service provider, address etc. and other pertinent information such as VAT number, contact details etc. so that it is clear that the receipt is genuine, and it can be confirmed upon enquiry

## **Long-Term / Private Accommodation**

- The daily costs of stay in long-term / private accommodation (excluding meals) is reclaimable for the first 60 days from date of arrival in Belgium based on submission of receipts for payment as support for the claim
- The associate's bank statement / payment details showing the rental payments related to stay at the Long-Term / Private Accommodation should be attached to the expense claim together with the lease agreement.

## **Corporate Accommodation**

- Associates relocating to Belgium can seek support from company appointed vendor to book corporate accommodation for periods of up to 3months in Brussels and 2 months outside of Brussels. The corporate accommodation is allocated based on availability
- Associates who avail the corporate accommodation will see a deduction through the Belgian payroll towards the cost of accommodation at a standard amount of 800 EUR a month
- The daily costs of stay at corporate accommodation is reclaimable from date of arrival in Belgium
- Cost towards the company provided Corporate Accommodation can be claimed under the initial stay cost.
- The associate's pay slip showing the payroll deduction related to stay at the corporate apartment should be attached to the expense claim together with the lease agreement.
- Fees related to the booking of Corporate Accommodation by the company appointed vendor, check in / out etc. will be paid directly by the company and will not be charged to the associate nor will they be counted towards the expense claim limits.

## **Terms and Conditions of Corporate Accommodations**

- The vendor manages the corporate accommodation.
- Associates may be advised to stay in a corporate apartment by the vendor. In such situations the vendor will place associates in corporate apartments selected by the vendor
- Initial stay and extension of stay will be provided by the vendor only upon availability.
- The notice period for extending the corporate accommodation is 30 days. The early termination of the contract is not possible, and the associate should complete the entire contract of 90 days (In Brussels) / 60 days (Outside Brussels). In case of early termination, the whole amount will be charged to the associate via Belgian payroll.
- All associates who "relocate" for > 180 days or permanently to Belgium are expected to source their own accommodation beyond any allowed time in a corporate apartment and not to move back into a corporate apartment again during the remainder of the assignment.
- Associate must adhere to the terms and conditions of the corporate accommodation program
- All damages to the corporate apartment, furniture and equipment will be at the cost of the associate whether they are on Belgian payroll or not

## **Expenses and Claims – Corporate Accommodation**

- The total cost of the corporate accommodation will be charged to the associate's project with any rent paid by the associate being credited to the same project
- There are some taxes / charges (e.g., water taxes) that are levied on individuals directly by the local authority rather than on the lessee / owner. In the event of such charges arising the associate will have to pay them directly. Typically, such items are charged once per year or pro rata to length of stay in accordance with the law and must be paid by all legal residents of the country.
- Cleaning costs will be levied to the associate's project.
- The current rate of payroll deduction for the first 60 days of availing the corporate apartment is 800 EUR per month. The company may revise the value of the standard deduction as appropriate to market conditions.
- In the event an apartment has to be dedicated to a single associate or family (by exception) then the whole cost of the apartment will be charged to the associate.
- An associate will pay the same amount if they live alone in the apartment when another room is empty but available for use by another associate.
- Associates traveling to Belgium to "work" who do not join Belgian payroll will not be charged rent provided they have been approved in advance to stay in company provided accommodation by their project / account manager.

## **Travel Advance**

### *Associates relocating from India*

Associates relocating to Belgium from India directly will typically receive a travel advance of 4,000 EUR from the Home Country employer that is repayable in instalments from their Belgian salary as specified in their assignment letter. This travel advance is intended to assist associates to pay for living expenses up to the time they receive their first salary in Belgium and may also support associates to fund advances required for apartment rental deposits / guarantees in Belgium.

### *Associates relocating from other countries*

Associates relocating to Belgium from other parts of the world who do not automatically get a Salary advance may request an advance, if required, by submitting their request to Belgium Talent Manager. Associates are also advised to reclaim expenses under this policy on a timely basis to reduce any cash flow pressures that may arise during the initial period of their assignment.

## **Lease Breakage at the Time of leaving Belgium**

- If the apartment lease has to be terminated following a change to the assignment duration / Country by the Company before the end of the lease period, you can claim reimbursement of the deposit amount foregone by you and any rent payable after you have moved out. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams.
- Such reimbursements shall be restricted to a maximum of three months' actual rent (excluding maintenance cost) and is dependent on associate furnishing supporting documents.
- All lease breakage claim shall be reviewed and approved by the Project Manager before

- they will be processed by finance.
- All lease breakage expense claims should be submitted to Finance for processing before the associate comes off Belgian payroll.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.4. China**

#### **Inbound Relocation Policy**

##### **Initial Accommodation**

Associate will be entitled for hotel accommodation for the days that they remain on Home Country payroll as per the Business Travel policy limits.

Once payroll is transferred to China associate is eligible to receive initial accommodation of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 800 RMB per day for 21 days for Tier 1 cities (Shanghai, Beijing, Guangzhou, and Shenzhen) and other cities – cap of 600 RMB per day for 21 days. Anything beyond 21 days will be at 100% associate cost. This policy is effective from 1<sup>st</sup> October 2020.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.5. Czech Republic**

#### **Inbound Relocation Policy**

##### **Introduction**

This policy is applicable to all associates who travel to Czech Republic for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from 1<sup>st</sup> of December 2019.

##### **Exclusions**



This policy does not cover:

- New hires who are hired outside Czech Republic and travel to Czech Republic
- Associates who are relocating to (or from) Czech Republic for personal reasons
- Domestic relocations within Czech Republic
- Associate leaving the company and relocating to another country

## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Czech Republic will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

### **Travel Advance**

#### *Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Czech payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Czech Republic. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Czech Republic Talent Management team to request for a salary advance.

### **Initial Accommodation**

Associates relocating to Czech Republic are entitled to officially receipted initial accommodation during their first 21 days in Czech Republic.

All associates are required to request their initial accommodation via the [Relo App \(One Cognizant\)](#) in order to register for immigration purposes. The associate should arrange initial accommodation bookings as soon as they have the information that they are travelling to Czech Republic.

The initial accommodation cost is to be paid by the associate directly to accommodation provider and can be expense claimed for the first 21 days of stay. For any stay beyond the first 21 days in Czech Republic, no expense claims for initial accommodation will be entertained.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as an initial housing expense.

Kindly bear in mind that no cash will be given in lieu of the initial accommodation support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

### **Accompanied Accommodation Search Support**

All associates relocating to Czech Republic are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search support is company-funded and is charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates travelling to Czech Republic may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

The following items are part of the accompanied search package, where the vendor:

- Will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc.
- Sends min 5 links to vacant properties best matching prioritized search criteria
- Prepares associate to enter rental market, including tips, viewing dos and don'ts
- 1 day accompanied property visits (up to 5 properties)
- Sends email with relevant housing information to associate and arranges call with associate to discuss housing needs and market conditions
- Conducts lease review
- Coordinates move in inspection and handover of property

The accommodation search service should be initiated by the associate before their arrival in Czech Republic so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in initial accommodation which is usually more expensive. In case the service is not initiated by the associate within a maximum of 30 days after arrival, this will result in this service being unavailable to the associate.

In situations where the accommodation selected is via a real estate agent, the company will reimburse the real estate agent fees to a maximum of 500 EUR. Associates should submit valid receipts to claim the real estate agent fees.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Czech Republic.

## **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Czech Republic.

## **Lease Breakage**

If the accommodation lease has to be terminated in Czech Republic following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Czech Republic.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Taxation of Relocation Benefits**

Benefits provided by the company as set out in this policy may be taxable. Where required, the benefits are reported as wages via payroll and are "grossed up" for tax and / or social security payments.

The gross up costs of the relocation benefits will be borne by the company.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.6. Denmark**

### **Inbound Relocation Policy**

#### **Introduction**

This policy is applicable to all associates who travel to Denmark for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

## **Exclusions**

This policy does not cover:

- New hires who are hired outside Denmark and travel to Denmark.
- Associates who are relocating to (or from) Denmark for personal reasons
- Domestic relocations within Denmark
- Associate leaving the company and relocating to another country

## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Denmark will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

### **Travel Advance**

#### *Associates relocating from India*

Associates will receive a travel advance of 75,000 DKK prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Danish payroll in 8 equal instalments, starting from their 2<sup>nd</sup> month's pay in Denmark. In the event of early termination of the assignment, associate will pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Denmark Talent Management team to request for a salary advance.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration

and deregistration are included in the welcome email that is sent by HRSS upon arrival in Denmark.

### **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Denmark.

### **Initial Accommodation**

Associates relocating to Denmark will be provided with 3 months company-paid initial accommodation starting from the date of their arrival in Denmark. As this is a taxable benefit, associates will have to pay the taxes on this benefit, which will be deducted through the Danish payroll. The initial accommodation cost will be charged to the associate's project.

Associates should raise the request through the [Relo App](#) (on [One Cognizant](#)) at least two weeks before the travel date and will receive the booking from the vendor. The booking would be done based on availability and associates will not be provided with choices of different apartments.

No cash will be paid in lieu of the company-paid initial accommodation support.

### **Accompanied Accommodation Search Support**

Associates can seek support from the company to find long-term housing in Denmark. This request for the accompanied accommodation search support may be ordered through the [Relo App](#) (on [One Cognizant](#)). The accompanied accommodation search is company-funded and would be charged to the associate's project.

The accommodation search service should be initiated by the associate before their arrival in Denmark and can be triggered only within the first 90 days of relocation into Denmark.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support. No cash will be paid in lieu of the company-paid accommodation search support.

### **Settling In Support**

Associates can receive support from a vendor to assist them in opening bank account, receiving Danish tax no & MitID. Associates can raise the request in [Relo App](#) and the vendor will reach out to the associate with service details and required documents.

### **Lease Breakage**

If the accommodation lease has to be terminated in Denmark following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is

applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Denmark.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.7. Finland**

### **Inbound Relocation Policy**

#### **Introduction**

This policy is applicable to all associates who travel to Finland for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from 1<sup>st</sup> of January 2019.

#### **Exclusions**

This policy does not cover:

- New hires who are hired outside Finland and travel to Finland
- Associates who are relocating to (or from) Finland for personal reasons
- Domestic relocations within Finland
- Associate leaving the company and relocating to another country

#### **Relocation Entitlement**

##### **Work Permit Processing**

Associates relocating to Finland will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

## **Travel Advance**

### *Associates relocating from India*

Associates will receive a travel advance of 6,500 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Finnish payroll in 7 equal instalments, starting from their 2nd month's pay in Finland. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

## **Relocation Allowance**

Assignees will receive a one-time payout of 3,500 EUR gross through their first payroll processed in Finland. The payout is to defray initial accommodation costs that may be incurred in Finland at the start of the assignment. The associate is not expected to submit any receipts to receive the one-time payout.

The one-time allowance would be subject to appropriate Finnish taxes and social security deductions.

## **Initial Accommodation Support**

Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Finland. Associates relocating to Finland can refer to the list of preferred accommodation providers in the [Relo App](#) (on [One Cognizant](#)) for their initial accommodation. It is recommended to book a furnished apartment instead of a hotel as they are generally less expensive. The associate is responsible to book the initial accommodation themselves and pay for such accommodation directly to the accommodation provider. The initial accommodation is not to be reimbursed / expense claimed as associates receive a one-time relocation allowance, which should be used towards the costs of initial accommodation.

## **Accompanied Accommodation Search Support**

All associates relocating to Finland are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates travelling to Finland may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. Any additional services that the associate may

procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure.

The accommodation search service should be initiated by the associate before their arrival in Finland so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Finland.

### **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Finland.

### **Lease Breakage**

If the accommodation lease has to be terminated in Finland following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Finland.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

### **Relocation Helpdesk**



For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## 4.8. France

### Inbound Relocation Policy

#### Introduction

This policy is applicable to all associates who travel to France for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 1<sup>st</sup> of November 2018.

#### Exclusions

This policy does not cover:

- New hires who are hired outside France and travel to France
- Associates who are relocating to (or from) France for personal reasons
- Domestic relocations within France
- Associate leaving the company and relocating to another country

#### Relocation Entitlement

##### Work Permit Processing

Associates relocating to France will receive support from the company for processing the work permits, where required. The cost of the work permit application & processing would be borne by the company.

#### Travel Advance

##### *Associates relocating from India*

Effective the 1<sup>st</sup> of March 2021, you will be paid a travel advance of 4,000 EUR prior to your departure from India. This is to meet the initial costs of setting up your home when you first arrive in France.

The advance given for your travel will be recovered from your onsite pay in 6 (six) equal installments, beginning with any pay cycle after the 45th day of your travel. In case if you happen to return before the completion of installment period, then the entire balance would be deducted in your India Payroll as appropriate, if not settled.

##### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

## **Initial Accommodation**

Associates relocating to France are entitled to officially receipted initial accommodation during their first 21 days in France. This request for the initial accommodation may be ordered through the [Relo App](#) (on [One Cognizant](#)).

The accommodation provider can make the booking based on the associate's requirement – no of days, location etc. If the associate requests company's help in finding the initial accommodation, any fees incurred to make the reservation would be charged to the associate's project.

The initial accommodation cost is to be paid by the associate to the accommodation service provider directly and can be expense claimed for the first 21 days of stay. For any stay beyond the first 21 days in France, no expense claims for initial accommodation will be entertained.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as an initial accommodation expense.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

## **Accompanied Accommodation Search Support**

All associates relocating to France are entitled to support from a vendor to find long term / permanent accommodation. This service may be ordered through the [Relo App](#) (on [One Cognizant](#)). Subsequently, the request is then routed to the appropriate vendor. The associate will not be charged for this service.

The vendor will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

The vendor will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by vendor for viewings. After the accommodation is finalized by the Associate, vendor will help with the lease negotiation and closure.

This service cannot be availed by the associates after 90 days of arrival in the Host Country.

In situations where the accommodation selected is via a real estate agent, the company will reimburse the real estate agent fees to a maximum of 1,500 EUR. All reimbursement claims should be made within the first 90 days of the expense being incurred. Associates should submit valid receipts to claim the real estate agent fees. Where a vendor has supported the accommodation search process the vendor will assist the associate to obtain and validate the invoices when required.

## **Registration Support**

Associates, and their dependents, will receive guidance from internal enabling functions to register with the local immigration authorities and collect the Residence Permits, CPAM registrations, and open their bank account. If a vendor is used to support the process the cost of the vendor support will be paid by the company and charged to the associate's project.

### **De-registration Support and Lease break support**

Associates, and their dependents, will also receive support from the internal support functions to de-register with the local immigration authorities. A vendor support can be requested by the French relocation desk to close the lease arrangements of the current accommodation (negotiate lease breakage, attend final inspection, and assist with checkout). Vendor fees will be at the cost of the project that is picking up the rest of the outbound relocation costs.

### **Lease Breakage**

If the accommodation lease has to be terminated in France following the change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement up to one month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Center Head / Project Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from France.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.9. Germany**

### **Inbound Relocation Policy**

#### **Introduction**

This policy is applicable to all associates who travel to Germany for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 1<sup>st</sup> of January 2019.

## **Exclusions**

This policy does not cover:

- New hires who are hired outside Germany and travel to Germany
- Associates who are relocating to (or from) Germany for personal reasons
- Domestic relocations within Germany
- Associate leaving the company and relocating to another country

## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Germany will receive support from the company for processing the work permits, where required. The cost of the work permit application & processing would be borne by the company.

## **Travel Advance**

### *Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's German payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Germany. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

### *Associates relocating from other countries*

Associates can reach out to their German Talent Management team to request for a salary advance.

## **Initial Accommodation**

Associates relocating to Germany are eligible to receive initial accommodation up to 45 days from the date of arrival and can be expense claimed up to 1,500 EUR. The costs should initially be paid by the associate directly with the initial accommodation provider and later can be expense claimed using valid receipts.

## **Associates who require immigration support**

Associates should contact [DEUoffshore@cognizant.com](mailto:DEUoffshore@cognizant.com) for ordering immigration services.

Global Mobility engages a designated Relocation and Immigration service provider in Germany to assist the associates (paid by Cognizant) with the post-arrival immigration obligations and initial accommodation booking. Upon ordering for immigration services, the associate will receive an email notification from the vendor with the option to book initial accommodation. It is the

associate's responsibility to book the initial accommodation with the vendor. Cognizant does not arrange initial accommodation booking on behalf of the associate.

### **Associates who do not require immigration support**

Associates are requested to book their initial accommodation by logging into [Relo App](#) (on [One Cognizant](#)) and follow the instructions provided.

### **Accompanied Accommodation Search Support**

Associates can seek support from the company for long-term housing in Germany. The accommodation search is at the associate's cost and to be paid by the associate to the vendor directly.

This service may be ordered through the [Relo App](#) (on [One Cognizant](#)).

The accommodation search service should be initiated by the associate as soon as possible upon their arrival in Germany so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

Associates can initiate the request for accompanied accommodation search support via the [Relo App](#) (on [One Cognizant](#)). Subsequently, the request is then routed to the appropriate vendor. The vendor will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by vendor for viewings. After the accommodation is finalized by the Associate, vendor will help with the lease negotiation and closure.

### **Registration Support**

Associates, and their dependents, will receive guidance from the vendor to register with the local immigration authorities and collect the residence permits.

### **De-registration Support**

Associates, and their dependents, will also receive support from the internal support functions to de-register with the local immigration authorities.

### **Lease Breakage**

If the accommodation lease has to be terminated in Germany following the change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Client Partner / Project Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Germany.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.10. Hong Kong**

#### **Inbound Relocation Policy**

##### **Initial Accommodation**

Associates moving to Hong Kong from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 1,395 HKD per day for 21 days.

This policy is effective from the 1<sup>st</sup> of October 2020.

If the COVID quarantine requirement is equal to the initial stay period, an additional 7 days of initial stay will be provided at a cap of 1,395 HKD per day for 7 days.

For dependents who are first time travelers and need to follow the government quarantine guideline like hotel quarantine and COVID test. These expenses are eligible for reimbursement.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Hong Kong.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.11. Hungary**

#### **Inbound Relocation Policy**

##### **Introduction**

This policy is applicable to all associates who travel to Hungary for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from the 1<sup>st</sup> of March 2020.

## **Exclusions**

This policy does not cover:

- New hires who are hired outside Hungary and travel to Hungary
- Associates who are relocating to (or from) Hungary for personal reasons
- Domestic relocations within Hungary
- Associate leaving the company and relocating to another country

## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Hungary will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

## **Travel Advance**

### *Associates relocating from India*

Associates will receive a travel advance of 3,500 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Hungarian payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Hungary. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

## **Initial Accommodation**

Associates relocating to Hungary are eligible to expense claim initial 21 days of stay. Associates should order initial accommodation via the [Relo App](#) (on [One Cognizant](#)) and not via AMEX GBT, as they will need to be arranged via the immigration process through the local vendor.

The initial accommodation cost is to be paid by the associate to the accommodation service provider directly and can be claimed via the expense reimbursement process for the first 21 days of stay. For any stay beyond the first 21 days in Hungary, no expense claims for initial accommodation will be entertained.



Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as an initial accommodation expense.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

### **Accompanied Accommodation Search Support**

All associates relocating to Hungary are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates travelling to Hungary may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure.

The accommodation search service should be initiated by the associate before their arrival in Hungary so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Hungary.

### **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Hungary.

## **Lease Breakage**

If the accommodation lease has to be terminated in Hungary following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Project manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Hungary.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.12. India**

### **Inbound Relocation Policy**

The India Inbound International Relocation policy defines the entitlements towards the reimbursement of relocation expenses for associates relocating and changing payroll from other Cognizant geographies to Cognizant, India. This policy is effective from the 1<sup>st</sup> of August 2018.

### **Scope**

The policy covers all associates relocating and changing payroll to India. For the purpose of the policy, associates are categorized as below.

- Category A: Foreign nationals relocating to India
- Category B: Indian nationals hired outside India and relocating to India
- Category C: Associates hired in India, moved onsite for long term deputation, and returning to India

### **Relocation Entitlements**

The below table describes the entitlements under this policy.

Category	Entitlement
Travel	Associate and their dependents travel as per the International Relocation Policy
Excess Baggage	Refer section 3.7 in the <a href="#">International Relocation Policy</a>
Airport Transfers	Refer section 3.15 in the <a href="#">International Relocation Policy</a>
India family member hospitalization insurance	<p>India hires travelling on onsite assignment with Host Country payroll transfer, will have their prevailing India Medical Insurance cover (for associate + dependents) discontinued. Once the associate moves to the onsite geo, they shall be eligible to purchase India medical insurance cover for their dependents based in India. Premium paid towards purchasing this cover shall be reimbursed in the form of monthly allowance (a flat value across each level irrespective of the actual premium paid by the associate). Associate shall find more details on the policy / process, here.</p> <p>This benefit is taxable in many locations. Cognizant will report the monthly allowance to payroll and withholding tax will be applied where required by law</p>
FX charges	The company will allow reimbursement for FX charges in cases where FX charges are levied on HDFC forex card for payroll transfer assignments for India Outbound

## Note

- Associates are expected to raise their Air booking request only with Cognizant's Authorized Travel desk or Travel Agencies. Self-booking of tickets and subsequent claim for reimbursement is prohibited.
- Associates relocating from onsite CDP to offshore CDP, the travel cost including Airport Transfers will be borne by the releasing project at onsite before they are moved to CDP.
- Claim Process: Associates must follow the claims process as specified in the [Global T&E policy](#) under the section – "Expense Report Submission"
- Cost Coding: Associates must follow the cost coding guidelines as specified in the section 3.14 of the International Relocation Policy

## Booking Process

Since your travel involves a payroll change, you must initiate your relocation through the designated Relocation booking channels.

- US Outbound to India
  - Associates need to raise the request on the [Relo App](#) (on [One Cognizant](#)). Once the request is raised and approved, Amex (GBT) relocation travel desk will do the fulfillment  
**Note:** Associates should no longer book relocation travel in [Concur](#)
  - If only dependents are relocating back, then associates will need to fill in the relocation form and mail it to the travel desk at Amex (GBT) for further processing

- All Other Country Relocation
  - Relocations initiated in all other countries MUST be requested to the travel desk by filling the Relocation Travel Booking form via e-mail to Amex (GBT)  
**Note:** Associates should no longer book relocation travel in [Concur](#). ESA location must be changed by associates HCM Manager before a request for relocation
  - If only dependents are relocating back, then associates will need to fill in the [Offline Relocation Travel Booking Form](#) and mail it to the travel desk at Amex (GBT) for further processing

## Approvals

- D+ in the project hierarchy: Approves any exceptions
- BU Project Manager: Approves the claims submitted by the associate in ESA / [Concur](#)
- Finance: Approves the claims submitted by associates towards reimbursement of relocation expenses

## Responsibility Matrix

- Associates: Timely submission of expenses in line with the Company expense policy and exception approvals
- Project Manager: Approval of receipts in ESA / [Concur](#)
- Supervisor: Provides the Expense Report approval

## Exceptions Handling

- There is no policy to support initial accommodation in India after relocation back from an overseas assignment. However, as an exception if the Business Unit Director and above level approve initial accommodation, the expenses towards the same may be claimed up to a maximum of 14 calendar days. The payment must be settled directly at the guest house / hotel
- The approved initial accommodation expenses may be claimed through the reimbursement process with submission of invoice, D+ approval and a copy of the credit / debit card statement

## Relocation Helpdesk

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## 4.13. Indonesia

### Inbound Relocation Policy

#### Initial Accommodation

Associate will be entitled for hotel accommodation for the days that they remain on Home Country payroll as per the Business Travel Policy limits.

Once payroll is transferred to Indonesia associate is eligible to receive initial accommodation of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 85 USD per day for 21 days. Anything beyond 21 days will be at 100% associate cost. This policy is effective from the 1<sup>st</sup> of October 2020.

The Global policy in [Section 3](#) of the [International Relocation Policy](#) will apply for all other benefits related to relocation into Indonesia

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.14. Ireland**

### **Inbound Relocation Policy**

#### **Introduction and purpose**

This policy is applicable to all associates who travel to / from the Republic of Ireland (henceforth referred to as "Ireland") for business reasons. This also includes the assignees travelling from Northern Ireland (UK) to Ireland or vice-versa.

It is intended to prescribe how the company will support associates with above normal accommodation costs and one-time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires / the associate to relocate their home to Ireland). The policy also addresses the support associates are entitled to receive on relocation out of Ireland.

Associates who "relocate" to Ireland should read this document before entering Ireland. This policy is effective from the 1<sup>st</sup> of April 2018.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country, this policy has been created to define what financial support the company will provide to in-scope associates.

The document also contains the policy on company-paid accommodation when assignees are traveling for shorter durations.

#### **Host Country Information**

- All associates contemplating travelling to Ireland are strongly encouraged to view the free information on Ireland [here](#)
- Ireland HR Benefits on [Be.Cognizant Intranet site](#)

## Associate Types

1. Business travelers / Short term assignments (less than 90 days)
2. Medium term Assignments (90 – 270 days)
3. Long term Assignments / Permanent transfers (270+ days)

### **Business travelers and short-term assignments (STA):** Duration: less than 90 Days

Associates who come to Ireland on business travel or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to Ireland without transferring employment or payroll to Ireland.

Business Travel does not include family accompanying the associate.

### **Mid-term Assignments (MTA):** Duration from 90 to 270 Days

Associates who are planning to come to Ireland for greater than 90 days but less than 270 days

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support

### **Long-term Assignments (LTA):** 270 days and above

Associates relocating to Ireland for a specific assignment or a permanent transfer that is anticipated to exceed 270 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained within the [Global T&E policy](#).

## **Relocation and Accompanied Accommodation Search Support Application Process**

Relocation travel to Ireland should be booked via our travel provider Amex (GBT).

Associate traveling to Ireland (from any country) can request for initial accommodation and accommodation search support via the [Relo App](#) (on [One Cognizant](#)). More information regarding Ireland company provided support will be available via the portal. Assignees are entitled to relocation support only if the associate raises the request through the [Relo App](#).

## **Exclusions**

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Domestic relocation within Ireland
- Associates not previously employed by Cognizant before commencing work in Ireland

## **Expenses and claims allowed under this policy**

Associates, who will transfer to the Irish Payroll are allowed to claim the following:

### **Initial Accommodation**

Associates are eligible to receive initial accommodation support through a vendor during the first 30 days of relocation to Ireland. The daily costs of stay in initial accommodation (excluding meals) is paid by the project for a maximum of 30 days from date of arrival in Ireland on actuals to the accommodation service provider directly.

No cash / reimbursement will be provided in lieu of the initial accommodation support if the associate wants to choose their own accommodation outside the support provided by vendor.

Booking for initial accommodation can be made through [Relo App](#) (on [One Cognizant](#)).

### **Travel Advance**

#### *Associates relocating from India*

Associates relocating to Ireland from India will typically receive a cash advance from Home Country employer that is repayable in instalments from their Irish salary as specified in their assignment letter. This cash flow advance is intended to assist associates to pay for living expenses up to the time they receive their first salary in Ireland and may also support associates to fund advances required for apartment rental deposits / guarantees which are typically 2 month's rents in Ireland.

#### *Associates relocating from other countries*

For associates relocating from other countries, salary advance can be requested with the Host Country Talent Manager. Salary advance may be provided based on approvals from Talent Manager. The advance will be recovered in installments as per the communication

Associates are also advised to reclaim expenses under this policy on a timely basis to reduce any cash flow pressures that may arise during the initial period of their assignment

### **Lease Breakage**

If the apartment lease has to be terminated following a change to the assignment duration / location by the Company before the end of the lease period, you can claim reimbursement of the expenses e.g., rent payable from the date you vacate the property to the end date of the lease or notice period (whichever is shorter). The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams.

Such reimbursements shall be restricted to a maximum of two months' actual rent or 3,000 EUR (excluding maintenance cost), whichever is lower. The reimbursements are dependent on associate furnishing supporting documents. In case of any exceptions beyond the stated reimbursement limit Relocation Manager and COO approval would be additionally needed to claim the reimbursements.



Expense reimbursements towards lease breakage is a taxable benefit. Company will pick up any tax liability that may arise in Ireland (only). This will reflect in your payslips (and year end statement of earnings necessary to support your tax filings), as appropriate.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay in Ireland before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

To ensure that relocation expenses can be processed before associates come off Ireland payroll and lose the ability to submit expenses through the expense system, it is highly recommended that all lease breakage expense claims be submitted for processing at least 2 weeks before the associate comes off Ireland payroll.

Scenario	Cost	Cost Allocation
Associate moves from Ireland to Home Country or another location due to early end of assignment (client driven)	Lease Breakage and Travel Costs	Current account Team
Associate moves to offshore (personal choice or emergency)	Lease Breakage and Travel Costs	Associate responsible for lease and travel costs (travel costs may be reimbursed at business discretion if assignment is ended by associate)
Associate on long term sick leave while in Ireland returns to work in Ireland, no assignment found and therefore associate repatriates to Home Country	Lease Breakage and Travel costs	Charge to Ireland operations. (Talent manager to guide on how to do this and to approve)

### Accompanied Accommodation Search Support

Cognizant has agreed a relocation vendor to provide associates with appropriate advice and guidance concerning their move to Ireland via relocation portal. Associates may choose to receive the following support:

- Free and useful [information](#) on Ireland like area guides, transportation, expat communities etc. which are useful for expats to settle down in Ireland
- Support to book initial accommodation for 30 days from the date of arrival
- Support for finding private accommodation in Ireland based on the associate's criteria like location, cost, etc.

- All associates are required to initiate their relocation support via the [Relo App](#) before they arrive to Ireland for their relocation support in booking initial accommodation and for the accommodation search support. The [Relo App](#) will stay open after the associate arrives in Ireland up until the associate closes their relocation in the system. This service cannot be availed by the associates after 90 days of arrival in the Host Country
- Associates will have to raise their request for vendor support in the [Relo App](#) and it will be notified to their manager. The company will pay for all approved services directly to the vendor. Typically, the service that will be approved is 30 days of initial accommodation and a one day accompanied accommodation search package with lease negotiation / closure support as a follow up. The vendor will work directly with the associate in booking initial accommodation and finding private accommodation
- Associates are expected to provide necessary information / documents in time to the vendor to aid the accommodation search
- Associates requesting for additional services beyond the normal company approved package can place a request with the vendor for additional services at their own cost

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.15. Japan**

### **Inbound Relocation Policy**

#### **Initial Accommodation**

Associates moving to Japan from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 15,238 JPY per day for 21 days. This policy is effective from the 1<sup>st</sup> of October 2020.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Japan.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.16. Kingdom of Saudi Arabia**

## Inbound Relocation Policy – GSL / Local Partner Model

### Introduction

### Purpose and Scope

This Policy aims to enable the mobility of Associates to KSA where billable work (and by exception non-billable work as per the scope section below) can be undertaken with a payroll transfer through participation in Cognizant Technology Solutions Global Services Ltd (“CTS GSL”) and co-employment by a Local Partner.

### Definitions

<b>Associate</b>	Associate means Associates of CTS GSL who are seconded on a work visa to a Local Partner organization as designated in the Secondment Agreement, or through any other official letter issued by the Company
<b>Dependent</b>	An Associates' spouse and / or a maximum of two kids below 18 years if they are living in the same household as the Associates and Residence visa is Sponsored by Associates
<b>Home Country</b>	For the purpose of this document, Home Country is defined as India
<b>The Company</b>	The Company means the Local Partner organization in KSA, where CTS GSL have entered into an agreement
<b>Secondment</b>	Secondment is the temporary transfer to work for the KSA client as part of a Secondment agreement with the KSA Local Partner

### Scope

This Policy is only applicable to Associates as defined above who are seconded to CTS GSL for the duration of their assignment. This Policy does not apply to Associates who are travelling under a different CTS assignment program (such as, but not limited to, the Payroll Transfer program, the SSA-model programs, Business Visa program).

As an exception, this Policy also applies to non-billable Associates who have the right to work in KSA and are seconded to CTS GSL and co-employed by a Local Partner. Such Associates will be notified by CTS GSL or the KSA Talent Manager where this applies.

## **Administration**

This Policy will be administered by the KSA Partner firm/s that CTS GSL works with and will be governed by an agreement between the KSA organization and Cognizant. Cognizant will actively engage with its KSA Partner to ensure the adherence to all statutory and Cognizant Policy requirements. Cognizant will also monitor the administration to ensure compliance to this Policy.

## **Business Conduct and Ethics**

During the period of any Secondment the Associate continues to be bound at all times by global policies of Cognizant Technology Solutions Corporation such as the Core Values and Standards of Business Conduct, Anti-Corruption, Acceptable Use Policy, and the Insider Trading Policy. In addition, it is expected that the Associate will respect and comply with local laws and customs. Failure to do any of the above may result in the Secondment being terminated and disciplinary action being taken.

## **Planning for a Secondment**

### **Immigration**

Global Mobility – Immigration Centre of Excellence will coordinate and advise on any immigration requirements in order for the Associate to complete or undertake the Secondment including visas, residence permits, work permits and other required documentation. Where appropriate additional requirements such as medical checks must be completed. Local immigration laws must be strictly followed and, therefore, it is mandatory that the Associate has the correct documentation before entering a country and a valid permit to start "work" (as defined by immigration law) in the Host Country.

In order that the appropriate documentation can be obtained, the Associate may be asked to supply certain information and is expected to comply promptly with requests from the Global Mobility team and any other stakeholders.

### **Dependents Travel**

Cognizant Associates who relocate to a new work location for longer than the minimum period as set out in the International Relocation Policy, are entitled to bring their Dependents with them and obtain Company support with respect to all visa / registration costs that are incurred by the relocation of the Dependents to join the Associate. In addition, Dependent(s) assistance will be as per the International Relocation Policy.

Regarding eligibility to bring Dependents, the minimum relocation duration as set out in the International Relocation Policy refers to the expected duration of the assignment (which may differ from the visa duration validity in some specific cases).

## **Travel Security**

As part of our duty of care towards our Associates, Associates are advised to visit the Travel Security Portal (<https://corporatesecurity.cognizant.com/Pages/travelsecurity.aspx>) before travelling to obtain security reports on their destination city (or any other place / country that they will be visiting), travel tips and do's and don'ts, and important information concerning security and medical assistance. Associates will also receive an email with travel security information once they have booked the trip via the travel portal.

## **General Terms and Benefits**

### **Work hours**

- **Standard working hours:** 09:00 AM to 06:00 PM Sunday to Thursday or as applicable as per Customer establishment including 8 hours' work and 1 hour lunch break.
- **Workday:** Any day amongst the work week of 5 working days (Sunday to Thursday)
- **Weekly Rest Day:** Friday and Saturday or as applicable as per Customer establishment

### **Overtime**

In accordance with the Labour Law and the Overtime Policy, the Company has the right to require the Associate to work further hours as it considers necessary to perform the Associate's duties.

Any additional work entrusted to the Associate after the normal working hours or during holidays and Eid stated in this Policy shall be deemed overtime hours, unless the Associate occupies managerial or supervisory position within Company.

The Company shall pay the Associate an additional salary against the additional working hours according to the Labour Law and the applicable Cognizant Overtime Policy.

### **Medical Insurance**

The Company will arrange for medical insurance for every Associate and their Dependents. The Associate will be covered under an insurance plan administered through the Local Partner. In case of any medical emergencies and for further details of the medical insurance policy the Associate is requested to contact the HR point of contact.

### **Travel Advance**

Unless specified differently, a travel advance is given to expatriates coming to KSA on a work visa. They will be paid an advance of USD 4,500 (USD 4,300 can be withdrawn from HDFC Forex card and USD 200 as cash will be paid prior to departure). This is to defray initial expenses incurred towards setting up of their establishment. The advance will be recovered from the Associate's salary pay in 5 equal instalments, starting from the second pay period.

If the advance is paid in a different currency, any loss on conversion to SAR can be expensed. The description on the expense claim form should be "Transaction fees" and submitted with proof of exchange loss (i.e. withdrawal slip / bank statement, etc.).

### **Rental Advance**

For Associates who are making their own arrangement for accommodation post arrival, they would be eligible for a rental advance. The organization would assist by providing a rent advance of 6 months on actual, up to a maximum of SAR 5,000 per month, that would be deducted in 5 equal instalments through payroll from the subsequent month of receiving the advance.

- Rental Agreement Copy to be submitted to the GSL POC with the Rental Advance request
- Unless specified differently in Secondment letter, the advance Policy is normally applicable for the first year only

### **Lease Breakage**

The Company recognizes the Associate may incur costs in KSA due to early or untimely termination of an apartment lease as a result of repatriation. The Company may reimburse any costs relating to lease breakage on actuals subject to a cap of maximum of two months' rent. The following documents would be required from the Associate in order to process the lease breakage amount:

- Agreement - The house agreement should be in the name of the Associate and the agreement should specify the date and duration of lease and the amount to be paid in case of lease breakage
- Receipt – Receipt from the landlord in the Associate's name for receiving the lease breakage amount
- Reimbursement - Complete the Expense Reimbursement Claim Form, detailing the nature of the expense and the amount being claimed and submit the receipts and Agreement.

**Note:** If expenses incurred in KSA are submitted upon return to India, the T&E claims are to be made manually, **not** through ESA, by completing the Expense Reimbursement

Claim Form in the usual manner. Upon approval of the business expense by the PM, payment will be credited to the Associate's ESA Bank account

### **Initial Accommodation on Arrival**

Associates on a work visa / in principle approval will be entitled to hotel accommodation up to a maximum of thirty days from the date of arrival in KSA. The Associate would be responsible for 33% of their hotel room rent and the Company would pick up 67% of hotel room rent at actual. The approved limit of Company's contribution towards this is USD 100 per day. Any expenses incurred beyond the approved limit (exception) will require the approval of the Country Manager and the GSL POC. This facility is limited to hotel rent and applicable taxes and excludes any personal calls, room services and other expenses.

Original bills / receipts must be submitted along with a Travel and Expense ("T&E ") Form for claiming this benefit. Hotel accommodation **must** be booked through the Cognizant travel desks.

### **Conveyance Expense**

Conveyance expenses incurred from residence to airport and back on arrival and departure from KSA will be reimbursed at actual cost on submission of bills / receipts. The Associate will also be reimbursed at actual cost towards fare for travel from airport to place of stay and back to airport on arrival and departure in their Home location.

### **Excess Baggage**

Excess baggage expenses that are related to the KSA assignment will be reimbursed as set out in the International Relocation Policy.

### **Holidays and Leave**

#### **Annual Leave**

The Associate shall have the right to annual leave with full salary, for a period of not less twenty-one (21) days, to be increased to a period of no less than thirty (30) days if the Associate spends five consecutive years in the service of the Company. The Company may grant the Associate a part of his annual leave according to the period of year he spent working for the Company.

It may be agreed in the Employment Contract on an annual leave that exceeds what is mentioned in the previous Article.



The Company shall specify the dates of the Associates' annual leaves according to the work requirements and taking into consideration the Associate's preferences in specifying his leave dates whenever possible, and the decision of the Company in this regard shall be final.

The Associate is not allowed to waive his annual leave against compensation or without compensation and he must enjoy it in its due year. The Associate may, upon approval of the Company, postpone his annual leave or days of it into the next year.

Upon enjoyment of the leave, the Associate shall sign a declaration showing the date of the leave and address of the place in which he will spend the leave.

The Company shall pay the Associate the Salary against his annual leave in advance according to the last salary he received.

The Associate is entitled to the Salary of the relevant leave if he resigns before enjoying the said leave. The Associate will also be entitled to the Salary of the leave for the fractions of the year in the rate the Associate receives his Salary in for his work with the Company. The Associate's last Salary will be used as the basis to calculate the compensation of such leave.

Prior permission should be obtained from the Client and On-site Coordinator or Manager offshore before availing vacation. The associate needs to inform the On-site HR Coordinator of the vacation details for payroll purposes. Request for vacation may be denied or deferred if specific requirements or critical deadlines need to be met or if adequate advance notice is not provided. However, in case the Associate, with the manager's approval, proceeds on a leave in excess of his / her actual accrued annual leave balance, this additional period would be treated as unpaid leave.

## **National Holidays**

The associate will observe Public Holidays as applicable at the Customer's establishment.

The Islamic calendar should be consulted for religious holidays, as the dates for the holidays vary from year to year because the calendar is based on the lunar year (354 days). The government will announce the official date shortly before the holiday. Business hours will be shortened during observance of Ramadan.

The Associate is entitled to a fully paid leave during the official Eid Holidays and the following occasions:

- Four (4) days on Eid Al-Fitr starting from the day next to 29th day of the Holy Ramadan as per Umm Al Qura calendar.
- Five (5) days on Eid Al-Adha starting from Arafa Day.

- One day for the National day of the Kingdom. If this day comes across the weekly rest day or among the holiday of any of the two Eid, the Company shall compensate the Associate with another day or an extra salary.
- If any of the Eids holiday fall upon a weekly rest day, the holiday will be extended for one more day.

### **Sick Leave**

The Associate whose sickness is approved by a medical certificate issued by a doctor approved by the Company is entitled to sick leave during one single year as per Article (117) of Labour Law, as follows:

- Full pay leave for the first thirty (30) days
- Next sixty (60) days with three quarters pay
- The following thirty days (30) without pay

The Sick Associate is not allowed to join his work except if the Company approved doctor decides that he is well and is able to work and there is no danger on him in performing his job and no harm to other associates.

### **Maternity and Paternity Leave**

Female Associates are entitled to ten (10) weeks maternity leave with full pay that includes the period before and after the delivery. Maternity leave in either of the above cases is not deducted from any other leave that a female Associate is entitled to.

Male Associates are entitled to three (3) days paternity leave with full pay in case of childbirth.

### **Emergency or Compassionate Leave**

The Associate, subject to the Company's approval, may take leave without pay for a duration to be agreed upon by both Parties. The Employment Contract shall be deemed suspended for the duration of the leave in excess of twenty (20) days, unless both Parties agree otherwise.

### **Other Leave**

The Company shall grant the Muslim Associate who wishes to perform Hajj, a leave with full pay for a period of not less than ten days and not more than fifteen days, including Eid Al-Adha holiday once during his time of service with the Company. The Company has the right to arrange such leave in a way that ensures the work continues without being negatively impacted. To be eligible for this leave, the Associate must have spent at least two consecutive years of service with the Company. The Company may determine the number of Associates who shall be given this leave annually in accordance with work requirements.

The Company shall grant fifteen (15) days in case of death of husband of a female Associate (non-Muslim) and one hundred and thirty (130) days for the female Muslim Associate.

The entitlement to this leave shall be granted conditional upon the presentation of the proof of death from the relevant authority.

## **Payroll Process**

### **Initiation of Onsite Payroll; De-activation of Indian Payroll**

Onsite payroll will be activated effective at the date of arrival of the Associate in KSA on Work Permit. Cognizant Base Location payroll will be deactivated on the day preceding the day of activation of the Onsite Payroll.

### **Deactivation of Onsite Payroll; Activation of Indian Payroll**

The onsite payroll will be deactivated effective the day on which the Associate boards the flight back to base location. The Cognizant Base Location payroll will be activated on the day succeeding the day of deactivation of the Onsite Payroll.

## **Taxes**

### **General**

Associates remain fully responsible for their Indian tax liability and tax return filings. Taxation in the Host Country will be administered by CTS GSL. Any Host Country taxes will be paid by CTS GSL and charged to the relevant project code. Where income tax compliance obligations arise at the Host Country, the Associate is required to fully cooperate with CTS GSL or its designated vendors in complying with those obligations including where they remain outstanding at the end of the Secondment. Where an income tax refund arises in respect of estimated taxes paid by the Company (for example refund of excess payments on account, double taxation credit claims) the Associate is required to cooperate in obtaining their refund and passing it to the Company.

### **KSA Assignments**

The KSA assignment model is a payroll transfer to KSA. In common with other payroll transfer assignments, Associates remain responsible for their personal tax situation. Therefore, all Associates who are on payroll transfer assignments are responsible for filing their tax with the India tax authorities if they remain a tax resident of India.

No KSA employment tax will be withheld whilst on assignment in KSA, as there is 0% employment tax. However, Associates should keep their “Global” Tax Position in mind: When remaining a tax resident of India, there might be Indian tax due on the earnings from the assignment.

## Gratuity Scheme

Associates travelling from India are required to note that the benefits under the Gratuity Scheme will be applicable to them during an overseas assignment to KSA. The calculation of gratuity amount is as per the local labour law. Please see an overview of the prevailing calculations below.

On the termination of the relation of work of the workers who are not beneficiaries of the Social Insurance Law, the employer shall pay a post service gratuity in the amount of one-half-months basic salary for each of the first five years of service and a full one-month wage for each year thereafter:

Length of Employment	End of Service Benefit
0-5 years	½ month gross compensation for every year of service
5-10 years	½ month gross compensation for every year of the first 5 years of service, then 1-month gross compensation for every year thereafter
10+ years	½ month gross compensation for every year of the first 5 years of service, then 1 month gross compensation for every year thereafter

However, if the Associate resigns, he/she will be entitled to:

- One third of the award after a service of not less than two consecutive years and not more than five years
- Two thirds if his service is in excess of five successive years but less than ten years
- The full award if his service amounts to ten or more years

Length of Employment	End of Service Benefit
< 2 years	No end of service benefit applies
2 to 5 years	1/3 of the end of service benefit
5 to 10 years	2/3 of the end of service benefit
10+ years	Full end of service benefit

The gratuities are calculated based on the final gross compensation, and any fraction of a full year is paid on a pro rata basis. No end of service benefit applies to Associates who have been employed for less than two years.

For example, for a length of service of 8 years where the associate resigned, the gratuity amount is calculated as follows:  $(5 \times (1/2) \times (\text{monthly gross compensation})) \times (2/3) + (3 \times (\text{monthly gross compensation})) \times (2/3)$ .

## End of Assignment

The Associate should ensure their Host Country line manager and Home Country Talent Manager are notified when their Secondment ends and confirm the date of repatriation to India. Any end of Secondment processes will be notified to the Associate who should comply within the deadlines indicated.

The Associate is responsible for closure of their Host Country bank account (if any) and transfer of funds out of that jurisdiction.

When the Associate returns to Cognizant India on a payroll transfer, then the previous India leave balance will be credited back to their leave account subject to the then applicable Leave Policy of Cognizant India.

## General

- Any deviation from the provisions made in the clauses mentioned in the Policy will require prior approval
- Requests for exceptions to be made to this Policy must be referred to CTS GSL or its authorised designate. CTS GSL reserves the right to reject such requests
- Associates should contact the GSL POC for any clarifications
- In the event that any of the clauses or content in the Secondment Handbook is in conflict with the laws of KSA, please note the laws of KSA will apply
- The Company may, notwithstanding the eligibility and terms mentioned above, at its discretion amend, modify or withdraw this Policy

## Point of Contact

1 <sup>st</sup> Level Point of Contact	2 <sup>nd</sup> Level Point of Contact
<a href="mailto:CTSGSLME@cognizant.com">CTSGSLME@cognizant.com</a>	Julia Hasillo (660035)

**In case of any questions, please raise them by emailing [CTSGSLME@cognizant.com](mailto:CTSGSLME@cognizant.com) or refer to the following section on frequently asked questions.**

## Frequently Asked Questions

- 1) What is CTS GSL and why am I being seconded to CTS GSL?

- a. CTS GSL is a Cognizant company that is registered in England and Wales. The Secondment arrangement provides Cognizant the ability to move individuals in a responsible and prompt manner to certain countries.
- 2) Which Cognizant entity / country will issue my payslip?
  - a. CTS GSL has arranged for you to be co-employed by a Local Partner in KSA to facilitate your work permit and payroll.
- 3) Will my HCM / reporting manager remain the same?
  - a. Your HCM manager remains the same and the onsite project manager information will be available with your HCM manager.
- 4) Will I continue to receive my salary in India?
  - a. No, you will be co-employed locally in KSA by the Local Partner who will pay your salary. You will need to open a bank account in KSA, and your remuneration will be deposited into that account by the last day of the month.
- 5) Do my medical and other benefits continue in India?
  - a. Yes, your benefits plan remains as is. Cognizant will ensure you receive additional medical coverage (for you and any Dependents present in KSA) during your Secondment, arranged directly by Cognizant or through the Local Partner, and will notify you of the details.
- 6) Will I have to file taxes in the UK?
  - a. You are not required to file taxes in UK as you will not be physically present in the UK. The Associate should not visit the UK without the visit required being reviewed and authorized by the CTS GSL UK team (CTSGSLME@cognizant.com), as this might attract UK taxes.
- 7) How do I claim expenses incurred in KSA?
  - a. Expenses are submitted to the UK Finance team who act as administrators to CTS GSL. You will be provided with the Expense Reimbursement Claim Form, this will include the details and statement of processes. Expenses will be paid directly to you into your bank account in KSA in SAR.
- 8) What will be my holiday and hours schedule while on Secondment?
  - a. Please see the Holiday and Leaves section of this Policy.
- 9) Will Cognizant arrange accommodation for me in the Host Country?
  - a. Please see the Initial Accommodation on Arrival section of this Policy.
- 10) Will I be able to travel to the UK for meetings or non-billable work, etc.?
  - a. No, during the time you are seconded to CTS GSL you should not visit the UK. If the need arises, it is imperative that the visit required is reviewed and authorized by the CTS GSL UK Team (CTSGSLME@cognizant.com), as this may attract UK taxes.

#### 4.17. Latvia

### Inbound Relocation Policy

#### Introduction

This policy is applicable to all associates who travel to Latvia for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect

to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 1<sup>st</sup> of September 2018.

## **Exclusions**

This policy does not cover:

- New hires who are hired outside Latvia and travel to Latvia
- Associates who are relocating to (or from) Latvia for personal reasons
- Domestic relocations within Latvia Associate leaving the company and relocating to another country

## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Latvia will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

### **Travel Advance**

#### *Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Latvian payroll in 5 equal instalments, starting from their 2nd month's pay in Latvia. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

### **Relocation Allowance and Initial Accommodation**

Assignees will receive a one-time payout of 1,300 EUR through the first payroll processed in Latvia. The payout is to defray initial accommodation costs that may be incurred in Latvia at the start of the assignment. Associate is not expected to submit any receipts to receive the one-time payout. The one-time allowance would be subject to appropriate Latvian taxes and social security deductions.

- Associates can request for initial accommodation arrangements via AMEX
- The rental cost of the initial accommodation is at the associate's cost and to be paid directly by the associate to the accommodation provider

- The cost will not be reimbursed as associates receive a relocation allowance to support in the costs of initial accommodation

### **Accompanied Accommodation Search Support**

Associates can seek support from company for finding long-term housing in Latvia. The support is company funded and will be charged to the associate's project.

Associates travelling to Latvia may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with identified vendor. The vendor will also support the associates with contract formalities once the accommodation is finalized. The vendor will outline to the associate the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. Any cost associated with additional time for accompanied search will be borne by the associate. The Associate will have to settle the additional costs directly with the vendor.

The vendor will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by vendor for viewings. After the accommodation is finalized by the Associate, vendor will help with the lease negotiation and closure.

The accommodation search should be requested within the first 30 days of relocating to Latvia. This service cannot be availed by the associates after 90 days of arrival in the Host Country

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

### **Registration Support**

Associates, and their dependents, will receive support from the vendor to register with the local immigration authorities and collect the Residence Permits.

### **De-registration Support**

Associates, and their dependents, will also receive support from the vendor to de-register with the local immigration authorities at the end of their assignment in Latvia.

### **Lease Breakage**

If the accommodation lease has to be terminated in Latvia following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to two month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams



(Center Head / Project Manager). Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Latvia.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.18. Lithuania**

### **Inbound Relocation Policy**

#### **Introduction**

This policy is applicable to all associates who travel to Lithuania for business reasons. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from 1<sup>st</sup> of September 2019.

#### **Exclusions**

This policy does not cover:

- New hires who are hired outside Lithuania and travel to Lithuania
- Associates who are relocating to (or from) Lithuania for personal reasons
- Domestic relocations within Lithuania
- Associate leaving the company and relocating to another country

#### **Relocation Entitlement**

##### **Work Permit Processing**

Associates relocating to Lithuania will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

##### **Travel Advance**

*Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Lithuanian payroll in 5 equal instalments, starting from their 2nd month's pay in Lithuania. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Lithuania Talent Management team to request for a salary advance.

### **Housing Allowance**

Assignees will receive Housing Allowance during your secondment period. If they are travelling alone, they will receive monthly Housing Allowance of 100 EUR. If their dependent(s) travel to the Host Country, and the work permit is sponsored by the company, they will then receive a monthly Housing Allowance of 200 EUR from the date of dependent(s) presence or the date of intimation to the HR (whichever is later).

The payout of the Housing Allowance would be monthly and would be based on the following condition:

- If the assignee payroll start date is on or before 15<sup>th</sup> of the current month, Housing Allowance would be effective from the 1<sup>st</sup> day of same month
- If the assignee payroll start date is after 15<sup>th</sup> of the current month, Housing Allowance would be effective from the 1<sup>st</sup> day of the following month

If the assignee's dependent(s) travel back to the Home Country for more than 3 continuous months, then the Housing Allowance will only be 100 EUR per month from the effective date of dependent(s) travel. Housing Allowance will move back to 200 EUR per month from their effective return date.

### **Relocation Allowance and Initial Accommodation Support**

Assignees will receive a one-time payout of 1,546.80 EUR gross through their first payroll processed in Lithuania. The payout is to defray initial accommodation costs that may be incurred in Lithuania at the start of the assignment. The associate is not expected to submit any receipts to receive the one-time payout. The one-time allowance would be subject to appropriate Lithuanian taxes and social security deductions.

Associates travelling to Lithuania are required to request their initial accommodation via Amex (GBT). Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Lithuania.

The associate is responsible to pay for such accommodation directly to the accommodation provider that is selected by the associate. It is recommended to book a furnished apartment (for which accommodation service provider are listed in Amex (GBT) instead of a hotel as these are generally less expensive.

The initial accommodation is not to be reimbursed / expense claimed as associates receive a relocation allowance which should be used towards the costs of initial accommodation.

In exceptional cases where the company is billed by the vendor for associates' initial accommodation, the actual costs will be recovered via the associates' Lithuanian payroll.

### **Accompanied Accommodation Search Support**

All associates relocating to Lithuania are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search is company-funded and would be charged to the associate's project. Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates relocating to Lithuania may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by the vendor for viewings. After the accommodation is finalized by the associate, the vendor will help with the lease negotiation and closure.

The accommodation search service should be initiated by the associate before their arrival in Lithuania so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Lithuania.

### **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Lithuania.

### **Lease Breakage**

If the accommodation lease has to be terminated in Lithuania following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Lithuania.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.19. Luxembourg**

### **Inbound Relocation Policy**

#### **Introduction and purpose**

This policy is applicable to all associates who travel to Luxembourg for business reasons.

It is intended to prescribe how the company will support associates with above normal accommodation costs and one-time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires the associate to relocate their home to Luxembourg).

Associates who "relocate" to Luxembourg should read this document before entering Luxembourg. This policy version is effective for all associates who relocate to Luxembourg with effect from the policy date.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country this policy has been created to define what financial support the company will provide to in-scope associates.

#### **Associate Types**

1. Business travelers / Short term assignments
2. Medium term Assignments
3. Long term Assignments / Permanent transfers (to Luxembourg)

**Business travelers and short-term assignments (STA):** Duration: less than 90 Days

Associates who come to Luxembourg on business visits or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to Luxembourg without transferring employment or payroll to Luxembourg.

Business Travel is an event undertaken by associates alone and does not involve family accompanying the associate and or a change of employment / payroll to the Host Country.

**Mid-term Assignments (MTA):** Duration from 90 to 180 Days

Associates who are planned to come to Luxembourg for greater than 90 days but less than 180 days

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support)

**Long-term Assignments (LTA):** 180 days and above

Associates relocating to Luxembourg for a specific assignment or a permanent transfer that is anticipated to exceed 180 days in duration.

**Exclusions**

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Domestic relocation within Luxembourg
- Associates not previously employed by Cognizant before commencing work in Luxembourg

**Travel Advance***Associates relocating from India*

Associates relocating to Luxembourg from India directly will typically receive a cash advance of 4,000 EUR from Home Country employer that is repayable in instalments from their Luxembourg salary as specified in their assignment letter. This cash flow advance is intended to assist associates to pay for living expenses up to the time they receive their first salary in Luxembourg.

*Associates relocating from other countries*

Associates relocating to Luxembourg from other parts of the world who do not automatically get a cash advance may request an advance, if required, by submitting their request to Luxembourg Talent Manager

### **Relocation Allowance**

- Assignees will receive a one-time payout of 2,000 EUR gross through their first payroll processed in Luxembourg. The payout is to defray initial accommodation costs that may be incurred in Luxembourg at the start of the assignment
- The associate is not expected to submit any receipts to receive the one-time payout
- The one-time allowance would be subject to appropriate Luxembourg taxes and social security deductions

### **Initial Accommodation**

Associates travelling to Luxembourg will receive a one-time payout of 2,000 EUR gross through their first payroll processed in Luxembourg. The payout is to defray initial accommodation costs that may be incurred in Luxembourg at the start of the assignment. Associates relocating to Luxembourg can book their initial accommodation using Cognizant authorized vendor. Please reach out to the relocation helpdesk to initiate this request ([Relocation@cognizant.com](mailto:Relocation@cognizant.com)).

- Associates relocating to Luxembourg can book their initial accommodation using Cognizant authorized vendor. Please reach out to the relocation helpdesk to initiate the request [Relocation@cognizant.com](mailto:Relocation@cognizant.com)
- Subsequently, the request is routed to the appropriate vendor
- Associate will receive an email from the vendor when the travel tickets to Luxembourg are approved
- The vendor will take the associate's request into consideration, like location, duration of stay etc., when booking the initial accommodation
- Based on the preferences shared by the associate, the vendor will proceed to make appropriate reservations and share details with the associate
- Please note that the associate will have to adhere to the rules and regulations that govern the temporary accommodation
- The initial accommodation is at associate cost and is to be paid by the associate to the accommodation service provider directly

### **Accompanied Accommodation Search Support**

- The accommodation search is paid for by the Company and the costs will be allocated to the associate's project, including any taxes or social security charges that may be levied on the vendor fees
- Associates can initiate the request for accompanied accommodation search support via the [Relo App](#) (on [One Cognizant](#)). Subsequently, the request is then routed to the appropriate vendor
- The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied

by vendor for viewings. After the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure

- The accommodation search service should be initiated by the associate as soon as possible upon their arrival in Luxembourg so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country
- Please note that no payout / reimbursement would be allowed if the associate decides not to utilize the services of the vendor identified by Cognizant
- The vendor cost and related gross-ups would be charged in full to the associate's project even if the associate initiates the service request and fails to follow through the whole process

### **Lease Breakage**

- If the apartment lease has to be terminated following a change to the assignment duration / Country by the Company before the end of the lease period, you can claim reimbursement of the deposit amount foregone by you and any rent payable after you have moved out. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams
- Such reimbursements shall be restricted to a maximum of three months' actual rent (excluding maintenance cost) and is dependent on associate furnishing supporting documents
- All lease breakage claim shall be reviewed and approved by the Project Manager before they will be processed by finance
- All lease breakage expense claims should be submitted to Finance for processing before the associate comes off Luxembourg payroll

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.20. Malaysia**

### **Inbound Relocation Policy**

#### **Initial Accommodation**

Associate will be entitled for hotel accommodation for the days that they remain on Home Country payroll as per the Business Travel policy limits.

Once payroll is transferred to Malaysia associate is eligible to receive initial accommodation of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 429 MYR per day for 21 days. Anything beyond 21 days will be at 100% associate cost. This policy is effective from 1<sup>st</sup> October 2020.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Malaysia.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.21. Netherlands**

## **Inbound Relocation Policy**

### **Introduction and purpose**

This policy is applicable to all associates who travel to the Netherlands for business reasons. This policy is effective from the 1<sup>st</sup> of July 2020.

It is intended to prescribe how the company will support associates with above normal accommodation costs and one time relocation costs while they are in the country temporarily or during the initial period of a more permanent stay (which requires the associate to relocate their home to The Netherlands).

Associates who “relocate” to the Netherlands should read this document before entering the Netherlands. This policy version is effective for all associates who relocate to the Netherlands with effect from the policy date.

Because relocation may involve moving costs and higher than normal accommodation costs during the initial time living in the country this policy has been created to define what financial support the company will provide to in-scope associates.

The document also contains the company policy on company paid / provided accommodation which will apply when associates stay in a “corporate apartment”. Associates that utilize corporate apartment should read the “corporate accommodation protocol” in conjunction to this policy document.

Please navigate [here](#) for introductory information about The Netherlands.

### **Associate Types**

1. Business travelers / Short term assignments
2. Medium term Assignments
3. Long term Assignments / Permanent transfers (to The Netherlands)

**Business travelers and short-term assignments (STA):** Duration: less than 90 Days



Associates who come to the Netherlands on business visits or for work for a period of time that is not expected to exceed 90 days. This may include associates employed by Cognizant in other countries that regularly come to The Netherlands without transferring employment or payroll to The Netherlands.

Business Travel is an event undertaken by associates alone and does not involve family accompanying the associate and or a change of employment / payroll to the Host Country.

#### **Mid-term Assignments (MTA):** Duration from 90 to 180 Days

Associates who are planned to come to The Netherlands for greater than 90 days but less than 180 days.

Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support).

#### **Long-term Assignments (LTA):** 180 days and above

Associates relocating to the Netherlands for a specific assignment or a permanent transfer that is anticipated to exceed 180 days in duration.

Such assignees may be accompanied by dependents provided the assignment conforms with the company policy for “dependent travel” and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter). The company policy for dependent travel is contained within the Relocation policy.

### **The Relo App / Relocation and Accommodation Application Process**

All relocations to the Netherlands (from India) and all related support must be requested through the [Relo App](#) (on [One Cognizant](#)).

It is necessary to register the relocation in the [Relo App](#) to claim any expenses or other services related to the relocation.

Travel should be booked through the appropriate channel also:

- All India outbound relocation travel must be requested through the required portal (“my travel”)
- Relocations to the Netherlands from other countries must be requested via our corporate travel provider (Amex (GBT)) on a manual [Relocation Travel Booking Form](#)
- No relocation travel or accommodation may be booked in Concur online booking portal. Online travel booking is only available for “business travel” i.e., travel that is not relocation (involving a payroll transfer to the Netherlands)

Initial accommodation (including corporate housing) for associates relocating to The Netherlands may be requested in the [Relo App](#) (on [One Cognizant](#)).

More information regarding the accommodation application and approval process will be available via the [Relo App](#).

There are 3 levels of service available in the app:

- Basic / free support including information about the Netherlands and links to this policy is available to all associates who relocate to The Netherlands to assist them with understanding the practical aspects of their relocation and living in The Netherlands
- A “plus” service (billed directly to the company) which includes vendor assistance, to procure private housing in The Netherlands, which is something that all associates relocating for > 180 days are required to do. People that will only stay in corporate accommodation or will otherwise not require accommodation search assistance (e.g., because they will stay with family or friends) do not require this service
- Additional services including accompanied accommodation search support is available from the vendor on request. The vendor will explain what fees are chargeable for these services

### **Relocation Vendor fees**

- There will be no fee charged for the “basic / free” support via the portal.
  - Any associate from any location exploring a move to The Netherlands may enter the portal to obtain this information
  - It is mandatory for associates from locations (e.g., India) for which the portal is live to enroll in the portal and view this information
- The “plus service” and any additional services ordered from the vendor will bear fees. All fees will be invoiced to the company and charged to the project code of the relocating associate
- Any fees and costs incurred beyond the associate relocation expense claim limit will be payable by the associate (see “expenses and claims – allowed under this policy” section of this document)

### **Exclusions**

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Domestic relocation within the Netherlands
- Associates not previously employed by Cognizant before commencing work in the Netherlands

### **Travel Advance**

#### *Associates relocating from India*

Associates will receive a salary advance (sometimes also referred to as ‘travel advance’) of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The advance will be recovered via the associate’s Dutch payroll in 5 equal instalments, starting from their 2nd month’s pay in the Netherlands. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

Effective from 1<sup>st</sup> of March 2023–

Associates will receive a salary advance (sometimes also referred to as ‘travel advance’) of 6,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The advance will be recovered via the associate’s Dutch payroll in 8 equal instalments, starting from their 2nd month’s pay in the Netherlands. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

#### **Relocation Allowance (until 31<sup>st</sup> July 2023)**

Associates have an option to either select their own initial accommodation support (referred providers are listed in the [Relo App](#) (on [One Cognizant](#)) or stay at a corporate apartment (to be requested via the [Relo App](#)) or choose their own accommodation service provider.

Associates who choose the corporate apartment, for their initial Accommodation arrangements, will receive a one-time payout of 1,250 EUR (AD-) / 2,000 EUR (D+).

For those associates who do not avail the corporate apartment, will receive a one-time payout of 1,750 EUR (AD-) / 2,500 EUR (D+).

The one-time payout processing will happen along with first payroll paid out in the Netherlands.

Associates are not expected to submit any receipts to receive the one-time payout.

#### **Relocation Allowance (From Aug 1<sup>st</sup> 2023)**

For assignees whose start date in Netherlands is on or after Aug 1 2023, there is a change in the relocation allowance payout.

Associates have an option to either stay at a corporate apartment (to be requested via the Relo App) or choose their own accommodation through Amex or an external service provider of their choice.

Associates who are allocated to a corporate apartment for their initial accommodation arrangement, will only receive a one-time payout of 1,250 EUR. For those associates who do not choose to utilize the corporate apartment and choose their own accommodation, they will receive a one-time payout based on the family size at the time of first travel into Netherlands.

Moving alone or with spouse only	EUR 2,000
Moving with spouse and legal dependents	EUR 2,600

The relocation allowance will be processed by HRSS team through the Dutch monthly payroll once the declaration document is shared by the associate. The declaration document will be issued along with the joining formalities email. Associates are not required to submit any receipts to receive the one-time payout.

### Initial Accommodation

Initial Accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to the Netherlands.

Associates have an option to either select their own initial accommodation (referred providers are listed in the [Relo App](#) on [One Cognizant](#)) or stay at a corporate apartment (to be requested via the [Relo App](#)) or choose their own accommodation service provider.

Associates should bear in mind that it is necessary to register at the initial accommodation address for immigration purposes; hence, accommodation via AirBnB or a hotel is generally not recommended as it is not always possible to register with the city town hall using an AirBnB address.

In case of limited availability at the corporate apartments, priority will be given to associates travelling on short-term work permit.

Associates are required to **opt in / out of corporate accommodation before the start of the assignment as it affects the relocation allowance pay out**; associates cannot switch between the corporate or private accommodation stay after their arrival in the Netherlands.

If associates select their own initial accommodation and does not stay at a corporate apartment, the associate has to pay the provider directly for the accommodation cost based on their initial accommodation booking. The accommodation cost cannot be reimbursed / expense claimed as associates receive a relocation allowance, which should be used towards the costs of initial accommodation. All business transactions should be completed between the initial accommodation providers and the associates themselves. Cognizant is not involved in the settling of any disputes or payments.

## Corporate Apartment Stay

Associates can request for corporate accommodation via Cognizant authorized vendor. This initial accommodation can be ordered through the [Relo App](#) (on [One Cognizant](#)).

If the corporate accommodation is available, the vendor will book the corporate accommodation. Where possible, the vendor will take the associate's circumstances into consideration, like location, duration of stay etc.

The maximum duration of stay at a corporate apartment is 90 days. Associates should give notice on early departure of a minimum of 7 days. In the case of late notice, appropriate rent will be deducted via payroll for the remaining days of the notice period.

Associates can choose shared accommodation or family accommodation when requesting corporate accommodation. Based on the accommodation choice, an appropriate cost towards the accommodation rental will be deducted through the payroll.

If the associate chooses shared accommodation, the apartment would be shared between 2 / 3 associates depending on the no of bedrooms in the corporate apartment. For example, only 2 associates would be allowed to stay in a 2-bedroom apartment. A payroll deduction of 1,100 EUR will be deducted from the associate's salary, prorated for the duration of stay.

In situations where an associate travels with family members and chooses the family accommodation, the entire accommodation is made available to the associate. The full actual rental including cleaning cost of the apartment to the company will be passed on to the associate via a payroll deduction, pro-rated for the duration of stay

Any costs that may arise as a result of damage, repair or replacement issues, additional cleaning requirements or over usage of utilities due to the associate's action / inaction, will be the responsibility of the associate.

## **Accompanied Accommodation Search Support**

Associates who are travelling on long-term work permit over 90 days, can seek support from the company to find long-term housing in the Netherlands. Associates travelling shorter than 90 days and / or on short-term work permit are not eligible for this service.

The accommodation search service should be initiated by the associate before their arrival in the Netherlands, so that they can move into the long-term accommodation upon arriving as soon as possible to avoid staying in initial accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

The service can be initiated through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the vendor, who will explain the scope of the service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost and paid directly to the vendor.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After the accommodation is finalized by the associate, the vendor will help with the lease negotiation and closure. It is preferable to book all the viewings on the same day so that the chance of landing a preferred property is higher.

The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate.

In case the associate decides to cancel the accommodation search after initiating it in the [Relo App](#), appropriate cancellation cost will be charged to the associate's project based on the services rendered by the vendor.

## **Taxation of Relocation Benefits**

Benefits provided by the company as set out in this Inbound Relocation Policy may be taxable. Where required, the benefits are reported as wages via payroll and are "grossed up" for tax and / or social security payments. The gross up costs of the relocation benefits will be borne by the company.

## **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Netherlands.

## **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Netherlands.

## **Lease Breakage**

If the accommodation lease has to be terminated in Netherlands following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Netherlands.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Deviation from Process**

Any deviation from the process, terms and conditions mentioned in the document, will require a prior approval as per the process stated in the International Relocation Policy.

In any exceptions related to corporate housing, additional approval is required by the Relocation Team ([relocation@cognizant.com](mailto:relocation@cognizant.com)).

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.22. New Zealand**

### **Inbound Relocation Policy**

#### **Initial Accommodation**

Associates moving to New Zealand from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 190 NZD per day for 21 days. This policy is effective from 1<sup>st</sup> October 2020.

## **Payback of Relocation Benefits**

If an associate resigns / is terminated from Cognizant within 12 months of relocation to New Zealand, the cost of the relocation benefits claimed by the associate would be recovered through payroll or exit clearance process.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into New Zealand.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.23. North America**

## **Inbound Relocation (Into US or Canada from other countries)**

### **Scope**

This section is applicable to all associates at all levels of Cognizant Technology Solutions.

The benefits / terms of this section do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Relocations from Canada to the United States
- Domestic relocation within the United States or Canada
- Associates not previously employed by Cognizant prior to commencing work in the United States or Canada
- Associates who travel to the United States or Canada on a “business visit”

### **Eligibility**

All of the following criteria must be met in order to be eligible to receive the benefits of this policy:

- The associate must be a full time Cognizant associate. Contract, temporary, or freelance associates are not eligible
- There must be a physical transfer / movement of an associate from a work location in their Home Country to a work location in the United States / Canada
- The associate’s current ESA Project Manager is required to update the associate’s project allocation in Peoplesoft ESA. For guidance on how to do this please visit [Global Relocation Process](#).



## Repatriation

If the associate's Home Country is Canada or the United States and he / she repatriates to Canada or the US after an assignment outside of Canada or the United States, the associate will be covered under this relocation policy only if all of the following criteria are met:

- There is a business reason to return the associate back to the Home Country
- The Company is sponsoring the right of the associate to work in the Home Country (unless the associate is an American or Canadian citizen or permanent resident in which case no sponsorship is required)

## Relocation Services Initiation

The Company has contracted with a relocation vendor to provide associates with appropriate advice and guidance concerning their move to the US or Canada via the online relocation portal (the [Relo App](#) on [One Cognizant](#)). The relocation portal provides guides explaining the relocation services that associates can order as well as the cultural aspects of the United States or Canada (orientation and acclimatization, cost of living, etc.). The app will walk associates through the process of requesting their travel, initial accommodation, unaccompanied home search, bank account opening, as well as any optional services.

Associates who initiate services via the [Relo App](#) will be guided through the service choices available and all selected items will get routed for appropriate approvals automatically.

Associates requesting for additional services beyond the authorized services as per the policy (such as school search or support with applying for a social security number in Canada), can place a request with the vendor at their own cost.

## Payback of Relocation Benefits

If an associate terminates his / her employment with Cognizant or is involuntarily terminated for misconduct, dishonesty, theft, fraud, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics at any time before 6 months after receipt of the Relocation Benefits, the associate must repay in full to the Company the total gross amount of relocation benefits paid to / on behalf of the associate at the time of separation from the Company.

## Travel Benefits

Please see below table for the temporary housing, initial commute cost and good storage benefits applicable to associates travelling from the US to Canada and from ROW to Canada (including India).

	US to Canada		ROW to Canada (including India)	
	Policy Addendum: until 6/30/23	Policy after 6/30/23	Policy Addendum: until 6/30/23	Policy after 6/30/23
Temporary Housing	Employee receives 28 total days (4 weeks) of temporary accommodation covered by the Company at 100%. All costs after the 28 days are employee's responsibility.	Employee receives 28 total days (4 weeks) of temporary accommodation covered by the Company at 100%. All costs after the 28 days are employee's responsibility.	After the initial 28 days (4 weeks) of stay covered by the Company at 100%, Employee receives an additional 21 days (3 weeks) coverage at 50%. Employee and Company will split the cost.	Employee receives 28 total days (4 weeks) of temporary accommodation covered by the Company at 100%. All costs after the 28 days are employee's responsibility.
Initial Commute Cost	Employee receives 14 total days of car rental coverage (less if shipping or driving personal car) OR up to CAD 52/day for commute cost (with the provision of valid receipts). Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	Employee receives 14 total days of car rental coverage (less if shipping or driving personal car) OR up to CAD 52/day for commute cost (with the provision of valid receipts)	Employee receives 14 total days of car rental coverage OR up to CAD 52/day for commute cost (with the provision of valid receipts). Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	Employee receives 14 total days of car rental coverage OR up to CAD 52/day for commute cost (with the provision of valid receipts). Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals
Good Storage	Goods storage up to 42 days at company cost	Goods storage up to 30 days at company cost	N/A	N/A

## For Moves Into Canada

If the associate is required to move to a city that is not their final destination due to a need to file a location amendment for their work permit, the associate is eligible to be reimbursed for their expenses as outlined under the [Global T&E policy](#) for up to two weeks (14 days / nights). In order to be reimbursed for expenses in excess of two weeks, the associate must obtain an exception approval from the Immigration team ([AmendmentCanada@cognizant.com](mailto:AmendmentCanada@cognizant.com)).

**For Moves between the US and Canada, please refer to Section 5.1 North America of the [domestic relocation policy](#).**

## Airfare

Associates moving from their home location to the United States or Canada are eligible for airfare. Please refer to [Section 3.2](#) under this policy for more information on this benefit.

## Baggage Fees

The associate must include a copy of the airline's baggage policies and tickets specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the excess baggage fees being claimed in order to submit for reimbursement for excess baggage costs. Please refer to [Section 3.7](#) for more details.

## Visa renewal expenses

The costs of Visa Renewal / Visa Stamping costs which Global Mobility has confirmed are necessary, including those relating to an associate's spouse and dependents, are reimbursable. Associates must provide evidence of this authorization with their expense report submission.

The related travel costs are to be borne by the associate unless such travel was necessary and unavoidable and could not be combined with another purpose e.g., legitimate business trip (associate only) or vacation. If it is not possible to avoid travel solely for the purpose of visa renewal / stamping the associate may claim travel costs to the nearest or most practical location at which the visa could be renewed / stamped. This location will not necessarily be the Home Country of the associate.

Travel to the Home Country is only reimbursable if it can be demonstrated that returning to that country for this purpose is the most practical alternative and cost-effective option. All such claims must be approved by the associate's Project manager of the project that is bearing the cost as a part of the normal T&E reimbursement process.

### **Ground Transportation**

Associates will be eligible for reimbursement of the cost of travel from place of residence to the airport (in the Home Country) as well as the cost of travel from the airport to the initial accommodation in the United States or Canada. The associate must submit his / her expenses in [Concur](#) or ESA, whichever is applicable as the Home Country, for reimbursement.

No other costs for ground transportation may be re-claimed under this policy except what is outlined as additional support for a limited time for existing Cognizant employees relocating into Canada as outlined at Section Travel Benefits above in the "policy addendum".

For contact points and resources for ground transportation information, please visit the [Host Country information](#) posted on [International Relocation page](#).

### **Initial Accommodation**

All associates moving to Canada are eligible to receive initial accommodations of up to 4 weeks (28 total nights) covered by the company at 100% of the cost effective July 1, 2023.

Internet access fees are reimbursable during the time associates are in initial accommodation as well.

Associates can book their initial accommodation via the [Relo App](#), which will route them to AMEX for the booking assistance.

### **Unaccompanied Accommodation Search Support**

Associates moving to the United States or Canada from their Home Country (outside of North America) are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search support is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Whether the vendor is used or not, once full-time housing is found, the associate is responsible for all costs of living from the date they move into that housing, which should be the earliest possible date after it has been found, even if this is less than 3 weeks after arrival in the new country.

ALL associates taking out a lease in their own name at the new location are required to have our vendor review the lease terms **before** signing the lease. Failure to do so will result in reduced eligibility for lease break expense when the associate is next required to move for business reasons. See section Lease Review / Breakage for more details.

## **Travel Advance**

Associates relocating from India

Associates relocating to the United States from India can receive a travel advance of up to 5,000 USD. The travel advance will be recovered in ten (10) equal instalments beginning with the pay cycle after the 45th day of moving to the United States.

Associates relocating to Canada from India can receive a travel advance of up to 7,000 CAD. The travel advance will be recovered in ten (10) equal instalments beginning with the pay cycle after the 45th day of moving to Canada.

Effective April 1, 2023, associates relocating to Canada from India can receive a travel advance amount of up to 10,000 CAD. The travel advance will be recovered in twenty-four (24) equal instalments beginning with the pay cycle after the 45th day of moving to Canada. There may be tax implications to the associate depending on the associate's advance amount and repayment period.

The purpose of the salary advance is to support the associate with living expenses incurred upon arrival into the United States or Canada until they receive their first paycheck and to mitigate initial cash outflows incurred towards setting up the associate's new home in the United States or Canada.

*Associates relocating from other countries*

*Associates moving into the United States or Canada from other countries can request a salary advance of up to 5,000 USD for USA and 7,000 CAD for Canada (10,000 CAD effective April 1, 2023) .The salary advance will be processed through western union business solution. The request can be sent to [GMROWTA@cognizant.com](mailto:GMROWTA@cognizant.com) along with the manager's approval.*

## **Bank Account Opening**

Associates can receive support from the relocation vendor to assist them in opening a bank account. Associates can request for bank account opening via the [Relo App](#).

## **Lease Review / Breakage**

Cognizant recognizes that an Associate may incur costs due to early or untimely termination for a residential lease due to the Company's request to relocate. Associates can request for lease review support and expense reimbursement of lease breakage in the [Relo App](#). The associate is eligible for reimbursement of the below listed 'Allowable Items', up to a maximum of:

- 3,500 USD (or local equivalent) for leases with a start date on or before November 30, 2019
- 4,000 USD (or local equivalent), if the Company-approved vendor conducted a lease review at the time that the associate moved into the property
- 3,000 USD (or local equivalent), if the Company-approved vendor has not conducted a lease review and the lease start date is December 1, 2019, or later

### **Allowable Items:**

- Up to 2 months Base Rent (for calculating 2 months only base rent to be considered)
- Re-Rental / Re-letting fee
- Concession Payback
- Lease Break fees
- Forfeiture of security deposit due to early termination of the lease (and not for damages that occurred during occupancy)
- Removal of Name from Lease Agreement
- Utilities breakage fee (does not include actual utilities bills)
- Transfer clause fee
- Credit Card transaction / convenience fees associate with charging the lease
- Any credit card fees incurred by charging lease breakage costs to a credit card

### **Unallowable Items:**

- Cleaning expenses (e.g., trash, general cleaning, painting, remodeling, damages, replacement items, sewage, etc.)
- Pet fees
- Rent for days stayed
- Administration fee
- Refundable security deposit
- Actual utility costs or bills
- Amenity and similar fees

**All items listed under 'Unallowable Items' are not eligible for any exception approval.**

### **Documents to claim lease breakage**

US and Canadian associates must upload the following documents into Cognizant Empowered, the vendor relocation online tool, after which our relocation provider will audit the documents, communicate with the associate for clarification, and if approved, reimburse the maximum allowable amount to the associate directly:

- Copy of Signed Lease Agreement.
- Copy of Cashed Check, Electronic transfer confirmation (must show payee name) or credit card receipt. Documentation must show name that agrees to that of the landlord or management company. Bank statement copies and credit card statements are NOT suitable alternatives for this payment proof.
- Signed letter from landlord requesting such amount of lease breakage stating the exact amount due and the components of that amount.
- Signed receipt of payment from landlord or Management Company.
- Key handover date confirmation.

**Lease break claims must be initiated within 30 days post executing the lease break. Claims submitted after 30 days will be rejected.**

### **Short Term (monthly) Lease / Rental Fee in Lieu of Lease Break Fee**

Short Term Fees are to be reimbursed up to a total of 3,500 USD (or local equivalent in Canada) only when the fees are in lieu of lease break fees (cannot receive both). Associates must provide proof of payment throughout the lease term and can submit short term fees monthly or at one time. Short term fees will be reimbursed in whole (not included in monthly reimbursement calculations). The company approved vendor will audit the required documents and will provide reimbursement to the associate directly per policy limits.

### **Health and Wellness Benefits**

**Canada:** Associates will be eligible for provincial benefits, extended healthcare benefits, and Inpatient benefits once in Canada. Please note, there are timelines and processes for applying for all three benefits. Please review the Canadian Benefits Enrollment Guide for information on the plans we offer, those offered by Canadian provinces, and how to apply for each.

**United States:** Consult [www.cognizantbenefits.com/](http://www.cognizantbenefits.com/) for benefits eligibility and coverage.

### **Car Loan**

Associates are able to apply for the car loan within the “Loan” section of the NA Payroll app in [OneCognizant](#).

Associates are only allowed to have one active car loan at a time and cannot exceed 10,000 USD in combined loan amount (i.e., car, vacation, advance, etc.) at a time.

### **Vacation Loan**

Associates are able to apply for the vacation loan within the “Loan” section of the NA Payroll app in [OneCognizant](#).

Associates are only allowed to have one active vacation loan at a time and cannot exceed 10,000 USD in combined loan amount (i.e., car, vacation, advance, etc.) at a time.

### **Associate Checklist**

Once the associate finds their home in the United States or Canada, the new address will need to be updated in PeopleSoft HCM (using the associate’s network ID and password) in the correct recommended format so that the first 1-2 paychecks (which will be mailed) arrive properly.

As a follow-up, the associate should check their pay stub to ensure that the relevant taxes of the new location is being deducted from their pay (i.e., Federal, State or Provincial, Canada Pension Plan, 401k Plan, Unemployment Insurance, etc.).

**Canada Only:** Please contact local Canada HR for the Canada New Hire and Transferee orientation which provides more detailed information on what needs to be completed within 30 days of arrival into Canada.

**US Only:** Please refer to the below checklist to assist associates in transitioning to work in the US:

Check list – [Click here](#)

### **Immigration**

**US Only:** All transferred and local associates, including U.S. citizens, permanent residents (Greencard Holders), those with work visas, etc., are required by law to complete Form I-9 within the first 3 days of commencing employment with Cognizant in the U.S. (i.e., all associates on U.S. payroll as well as all L-1 associates regardless of whether on U.S. or offshore payroll).

Federal law authorizes employers to terminate the employment of those who do not complete an I-9 form within 3 days (72 hours). When an associate fails to correctly complete Form I-9 within the 3 days of beginning employment or joining U.S. payroll, the associate will be:

- Required to cease all work activities
- Placed on Loss of Pay (LOP) until Form I-9 is completed correctly.

The associate will receive an email from [DoNotReplyi9servicecenter@fragomen.com](mailto:DoNotReplyi9servicecenter@fragomen.com) to complete the Form I-9. Associates should NOT ignore this email. Associates must complete Section 1 on the first business day commencing employment in Cognizant U.S. Payroll and Section 2 within 3 days from U.S. payroll start date.

## Questions

Please refer to [Global Mobility – International Relocation](#) for frequently asked questions relating to relocation.

For any further queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## Relocations between the United States and Canada

### Scope

This policy is applicable to all associates at all levels of any Cognizant owned company coming from the United States into Canada (on a payroll transfer) or vice versa. Please refer to the Inbound Relocation section if the associate is relocating to Canada or the United States from outside of these two countries.

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons:

- Relocations for personal reasons
- Associates not previously employed by Cognizant prior to commencing work in the other country
- Associates who travel to the United States or Canada on a “business visit”

### Eligibility

All of the following criteria must be met in order to be eligible to receive the benefits of this policy:

- The associate must be a full time Cognizant associate. Contract, temporary, or freelance associates are not eligible
- The associate must have a valid work permit (or local nationality or permanent residence rights)
- There must be a physical transfer / movement of an associate from a work location in the United States to a work location in Canada or vice versa
- The associate’s payroll must be transferred from the United States to Canada or vice versa



- Associates must enroll through the [Relo App](#) (on [One Cognizant](#)) and obtain an approved relocation record to receive policy benefits, vendor support, and submit for relocation expenses

## Repatriation

**Relocations from US to Canada:** If the associate's Home Country is Canada and he/she repatriates to Canada after an assignment to the United States, the associate will be covered under this relocation policy only if all of the following criteria are met:

- There is a business reason to return the associate back to Canada
- The Company is sponsoring the right of the associate to work in Canada (unless the associate is a Canadian citizen or permanent resident in which case no sponsorship is required)

**Relocations from Canada to US:** If the associate's Home Country is the United States and he/she repatriates to the United States after an assignment to Canada, the associate will be covered under this relocation policy only if all of the following criteria are met:

- There is a business reason to return the associate back to the United States
- The Company is sponsoring the right of the associate to work in United States (unless the associate is a United States citizen or permanent resident in which case no sponsorship is required)

## Locally Hired Associate

If a locally hired associate on the US or Canadian payroll must exit the country and terminate all Cognizant employment(s), there is no entitlement to relocation support under this policy. Any obligation that the company may have to provide any relocation assistance will be determined by the NA Separations team. For questions/support, please contact [NASeparations@cognizant.com](mailto:NASeparations@cognizant.com).

## Relocation Initiation

Associates moving from the United States to Canada are eligible for additional support for a limited time. More information can be found in Section Travel Benefits above in the "policy addendum" of the Inbound Relocation section.

## Relocation Services Initiation

The Company has contracted with a relocation vendor to provide associates with appropriate advice and guidance concerning their move to the US or Canada via the online relocation portal (the [Relo App](#) on [One Cognizant](#)). The relocation portal provides guides explaining the relocation services that associates can order as well as the cultural aspects of the United States or Canada (orientation and acclimatization, cost of living, etc.). The app will walk associates through the

process of requesting their household goods moving services, travel, initial accommodation, and lease breakage services, as well as any optional services.

Associates who initiate services via the [Relo App](#) will be guided through the service choices available and all selected items will get routed for appropriate approvals automatically.

Associates requesting for additional services beyond the authorized services as per the policy (such as school search or support with applying for a social security number in Canada), can place a request with the vendor at their own cost.

### **Payback of Relocation Benefits**

If an associate terminates his / her employment with Cognizant or is involuntarily terminated for misconduct, dishonesty, theft, fraud, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics at any time before 6 months after receipt of the Relocation Benefits, the associate must repay in full to the Company the total gross amount of relocation benefits paid to / on behalf of the associate at the time of separation from the Company.

### **Initial Accommodation**

Effective from the 1<sup>st</sup> of January 2023, associates moving from the US to Canada are eligible to receive initial accommodation of up to 4 weeks (28 total nights) covered by the company at 100% of the cost. Prior to 1<sup>st</sup> of January 2023, associates moving from the US to Canada are eligible for 3 weeks (21 total nights) covered by the company at 100% and an additional 4 weeks (28 total nights) covered by the company at 50% of the cost

Associates moving from Canada to the US are eligible to receive initial accommodation of up to 2 weeks (14 total nights) covered by the company at 100% of the cost.

Associates moving to the United States from their Home Country (outside of North America) are eligible to receive initial accommodations of up to 3 weeks (21 total nights) covered by the company at 100%,

### **Unaccompanied Accommodation Search Support**

Associates moving to the United States or Canada from their Home Country (outside of North America) are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search support is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Whether the vendor is used or not, once full-time housing is found, the associate is responsible for all costs of living from the date they move into that housing, which should be the earliest possible date after it has been found, even if this is less than 3 weeks after arrival in the new country.

ALL associates taking out a lease in their own name at the new location are required to have our vendor review the lease terms **before** signing the lease. Failure to do so will result in reduced eligibility for lease break expense when the associate is next required to move for business reasons. See section Lease Review / Breakage for more details.

### **Bank Account Opening**

Associates can receive support from the relocation vendor to assist them in opening a bank account. Associates can request for bank account opening via the [Relo App](#).

### **Travel Benefits**

Please refer to Section 5.1 Relocation Expense Support in the [Domestic Relocation Policy](#) for the comprehensive list of relocation benefits.

### **Accrued Vacation**

For moves from US to Canada: Cognizant encourages associates to use their US vacation balances prior to relocation outside of US.

Associates transferring from US payroll to non-US payroll are eligible for an encashment for accrued but unused vacation time as per the US vacation policy. Associates will be paid for accrued but unused vacation time in the ensuing payroll cycle within 30 days post transfer from US payroll.

### **Health and Wellness Benefits**

**Canada:** Once in Canada, the associate will be eligible for provincial benefits, extended healthcare benefits, and Inpatiate benefits. Please note that there are timelines and processes for applying for all three benefits. Please contact [NABenefits@cognizant.com](mailto:NABenefits@cognizant.com) for further information on the plans offered by the Company.

**United States:** Consult [www.cognizantbenefits.com/](http://www.cognizantbenefits.com/) for benefits eligibility and coverage.

### **Associate Checklist**

Once the associate finds their home in the United States or Canada, the new address will need to be updated in PeopleSoft HCM (using the associate's network ID and password) in the correct recommended format so that the first 1-2 paychecks (which will be mailed) arrive properly.

As a follow-up, the associate should check their pay stub to ensure that the relevant tax of the new location is being deducted from their pay (i.e., Federal, State or Provincial, Canada Pension Plan, 401k Plan, Unemployment Insurance, etc.).

**Canada Only:** Please refer to the Canada New Hire and Transferee orientation for more detailed information on what needs to be completed within 30 days of arrival into Canada.

**US Only:** Please refer to the below checklist to assist associates in transitioning to work in the US:

Check list – [Click here](#)

## Immigration

**US Only:** All transferred and local associates, including U.S. citizens, permanent residents (Greencard Holders), those with work visas, etc., are required by law to complete Form I-9 within the first 3 days of commencing employment with Cognizant in the U.S. (i.e., all associates on U.S. payroll as well as all L-1 associates regardless of whether on U.S. or offshore payroll).

Federal law authorizes employers to terminate the employment of those who do not complete an I-9 form within 3 days (72 hours). When an associate fails to correctly complete a Form I-9 within the 3 days of beginning employment or joining US payroll, the associate will be:

- Required to cease all work activities
- Placed on Loss of Pay (LOP) until a Form I-9 is completed correctly

The associate will receive an email from [DoNotReplyi9servicecenter@fragomen.com](mailto:DoNotReplyi9servicecenter@fragomen.com) to complete the Form I-9. Associates should NOT ignore this email. Associates must complete Section 1 on the first business day commencing employment in Cognizant U.S. Payroll and Section 2 within 3 days from U.S. payroll start date.

## Questions

Please refer to [Global Mobility](#) – [International Relocation](#) for frequently asked questions relating to relocation.

For any further queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## Outbound Relocation (Out of United States or Canada)

### Eligibility

- Relocations to India: Associates repatriating to India due to completion of assignment or expiration of work visa are eligible for outbound relocation benefits under this policy section. Associates who resign from the Company are not eligible for relocation.
- Relocations to countries other than India: Associates must be relocated for business purposes at Cognizant's request to be eligible for relocation benefits. An Associate's new

work location must be at least 50 miles away from the old work location to be eligible for these benefits

## **Travel Benefits**

### **Outbound Travel and Visas**

At the end of the assignment or on permanent transfer to another country, the United States or Canada outbound relocation policy and new Host Country inbound policies will determine what travel and relocation benefits and visa support the associate and dependents will receive when leaving the United States or Canada. This includes situations where an associate must exit the United States or Canada due to losing his / her right to work when that associate will continue to work for Cognizant in the new Host Country.

Dependents of an associate who travels to the United States or Canada on a temporary assignment (i.e., not for permanent relocation), who qualified for company support to relocate to the U.S. or Canada, will be eligible for a one-way ticket out of the United States or Canada either before the associate leaves, at the same time, or in exceptional circumstances (due to, for example, end of school year) at a later time. The company does not support more than one return trip per dependent during an assignment.

If a locally hired associate on Cognizant payroll in the United States or Canada must exit the country and terminate all Cognizant employment(s), there is no entitlement to relocation support under this policy. Any obligation that the company may have to provide any relocation assistance will be determined by the NA Separations team. For questions / support, please contact [NASeparations@cognizant.com](mailto:NASeparations@cognizant.com).

### **Airfare**

Associates are entitled to one-way airfare in accordance with the global travel policy rules for him / herself and authorized dependents.

### **Airport transport**

Associates are entitled to reimbursement of the cost of airport transport from the associate's place of residence, in the U.S. or Canada, to the airport.

### **Lease Review / Breakage**

Cognizant recognizes that an associate may incur costs due to early or untimely termination for a residential lease due to the Company's request to relocate. The associate is eligible for reimbursement of the below listed 'Allowable Items', up to a maximum of:

- 3,500 USD (or local equivalent in Canada) for leases with a start date on or before November 30, 2019
- 4,000 USD (or local equivalent in Canada), if the Company-approved vendor conducted a lease review at the time that the associate moved into the property

- 3,000 USD (or local equivalent in Canada), if the Company-approved vendor has not conducted a lease review and the lease start date is December 1, 2019, or later

### **Allowable Items**

- Up to 2 months Base Rent (for calculating 2 months only base rent to be considered)
- Re-Rental / Re-letting fee
- Concession Payback
- Lease Break fees
- Forfeiture of security deposit due to early termination of the lease (and not for damages that occurred during occupancy)
- Removal of Name from Lease Agreement
- Utilities breakage fee (does not include actual utilities bills)
- Transfer clause fee
- Credit Card transaction / convenience fees associate with charging the lease
- break fee onto a credit card

### **Unallowable Items**

- Cleaning expenses (e.g., trash, general cleaning, painting, remodeling, damages, replacement items, sewage, etc.
- Pet fees
- Rent for days stayed
- Administration fee
- Refundable security deposit
- Actual utility costs or bills
- Amenity and similar fees

### **All items listed under 'Unallowable Items' are not eligible for any exception approval.**

US and Canadian associates must upload the following documents into Cognizant Empowered, the vendor relocation online tool, after which our relocation provider will audit the documents, communicate with the associate for clarification, and if approved, reimburse the maximum allowable amount to the associate directly:

- Copy of Signed Lease Agreement
- Copy of Cashed Check, Electronic transfer confirmation (must show payee name) or credit card receipt. Documentation must show name that agrees to that of the landlord or management company. Bank statement copies and credit card statements are NOT suitable alternatives for this payment proof.
- Signed letter from landlord requesting such amount of lease breakage stating the exact amount due and the components of that amount.
- Signed receipt of payment from landlord or management company
- Key handover date confirmation

**Lease break claims must be initiated within 30 days post executing the lease break. Claims submitted after 30 days will be rejected.**

### **Short Term (monthly) Lease / Rental Fee in Lieu of Lease Break Fee**

Short Term Fees are to be reimbursed up to a total of 3,500 USD (or local equivalent in Canada) only when the fees are in lieu of lease break fees (cannot receive both). Associates must provide proof of payment throughout the lease term and can submit short term fees monthly or at one time. Short term fees will be reimbursed in whole (not included in monthly reimbursement calculations). The company approved vendor will audit the required documents and will provide reimbursement to the associate directly per policy limits

**Lease break claims must be initiated within 30 days post executing the lease break. Claims submitted after 30 days will be rejected.**

### **Utilities Cancellation**

Cognizant will reimburse any utility disconnection fee that an associate incurs, including, but not limited to, electric, water, and cable. Associates must substantiate such fees with invoices or receipts and claim reimbursement through a [Concur](#) expense report.

### **Questions**

Please refer to [Global Mobility – International Relocation](#) for frequently asked questions relating to relocation.

For any further queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **Inbound Relocation (Into Mexico)**

### **Immigration**

The process to obtain a work permit in Mexico may take as long as three months. The work permit is initially valid for one year and can be renewed up to a maximum duration of four years.

Upon the associate's arrival in Mexico, Cognizant will work with the associate to obtain an appointment for the Mexican National Identity Card (TR). Cognizant will also assist the associate in obtaining a tax identification number (RFC) and social security number (NSS). The RFC and NSS numbers are mandatory for all Mexican citizens and foreign residents in order to open up a bank account and become enrolled in the Mexican payroll.

If associates are under their Home Country payroll during the time they are waiting to be transferred to Mexican payroll, their expenses are treated as Business Travel-related expenses and are covered in accordance with the [Global T&E policy](#).

If the associate's assignment period is intended to be more than nine (9) months, dependents who are relocating with the associate will receive support from Cognizant to process their dependent visas, where necessary. Cognizant will bear any work permit costs for the Associate only.

## **Relocation Support**

### **Airfare**

Associates and dependent(s) are entitled to one-way, economy class airfare in accordance with the Global Travel & Expense Policy.

### **Baggage Fees**

Baggage fees will be paid as outlined in the Airline Baggage Fee section of this policy. When submitting the expense report, the associate must upload a copy of the airline's baggage policies and tickets specifying how many bags were allowed within the ticketed airfare in addition to the receipts for the excess baggage fees.

### **Ground Transportation**

Associates and their dependent(s) are entitled to ground transportation support as defined below. In order to be reimbursed for ground transportation expense(s), the associate must provide invoices and follow the local reimbursement process as per the [Global T&E policy](#).

### **Airport Transfers**

- from the Home Country location to the departure airport
- from the arrival airport to the new location (hotel, initial accommodation or long-term residence) in Mexico

### **Commute Cost**

Cognizant will cover commuting costs upon the associate's arrival to the new work location not exceeding 14 days.

- Associates must not use any form of public transportation in Mexico without first consulting Corporate Security for safety advice. Travel security information and Corporate Security contact information is located [here](#).
- Transportation reimbursement may be used for initial commute costs or costs relating to the relocation, such as car search, apartment search or travel to the local department of motor vehicles for license update
- The associate will be reimbursed for transportation expenses such as taxi or ride sharing services at their new work location to a maximum of MXP 500 per day



## **Initial Accommodation**

While the associate is waiting to receive their Mexican National Identity Card upon arrival, the associate is entitled to initial accommodation of up to either: 14 days (14 total nights) or 45 days (45 total nights) at the company's cost.

While associates are advised to look for full-time housing upon arrival into Mexico, Cognizant understands there will be a period of time where the associate will need to rely on short-term initial accommodation.

**Scenario A:** If the associate remains on Home Country payroll because their Mexican National Identify Card has not yet been issued, the cost for initial accommodation will be covered under their Home Country's per diem plan until the associate is transferred to local payroll. The associate is then eligible for 14 days (14 total nights) of initial accommodation, through the expense reimbursement process, from the date of payroll transfer.

**Scenario B:** If the associate is not under any payroll at the time of entry, the associate is entitled to initial accommodation, through the expense reimbursement process, of up to 45 days (45 total nights), subject to extension with D+ project manager approval.

Internet access fees are reimbursable during the time the associate is in initial accommodation.

## **Accompanied Accommodation Search Support**

The associate is eligible for assistance in finding suitable full-time housing through Cognizant's approved vendor.

Whether the vendor is used or not, once full-time housing is found, the associate is responsible for the lease agreement and all costs of living from the date they move into that housing which should be the earliest possible date after it has been found even if this is less than 30 days after arrival in the new country.

## **Relocation Bonus**

Associates are eligible to receive a relocation bonus payment in the first and second year of assignment. The amount of the bonus varies depending on the level of the associate and is subject to all applicable local taxes. The Travel Compensation team will confirm the amount of the relocation bonus at the time they share the Mexico compensation package with the associate.

If the associate resigns from Cognizant Mexico for any reason, some or all of the paid bonus is required to be repaid to the Company. The repayment amount is dependent on the service time period the associate worked in Mexico and will be confirmed by the Mexico Payroll department.

## **Post Arrival Support**

While on Mexico payroll, associates will receive all other local benefits provided by Cognizant Mexico based on the local laws, rules and regulation. Associates must comply with the local requirements, policies and processes.

## **Payroll**

The associate may not be moved to Mexico Payroll until the necessary requirements and paperwork are processed and received (TR, RFC, NSS, FM3, RFC, local bank account). This clause does not apply to Mexican citizens and permanent residents who must transfer to Mexico payroll effective their first working day in Mexico. Please contact Mexico Payroll for any questions: PayrollHelpdeskLATAM@Cognizant.com.

## **Associate Responsibilities**

Once settled in Mexico, associates must update their local home address in PeopleSoft HCM.

Associates are responsible for contacting the local Talent Manager (HRMexico@Cognizant.com) to schedule a Mexico relocation briefing session.

Refer to the Corporate Security website for information on safety and security in Mexico.

## **Relocation Expense Payback**

Associates must repay in full to Cognizant the total gross amount of the relocation benefits paid by the Company if at any time before six (6) months after the move date, the associate either:

- voluntarily resigns from employment with Cognizant, or
- is involuntarily terminated for misconduct, unsatisfactory job performance, or violation of any policy or procedure in the Cognizant Code of Ethics or other Company policy

## **Queries**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.24. Norway**

### **Inbound Relocation Policy**

#### **Introduction**

This policy is applicable to all associates who travel to Norway for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 1<sup>st</sup> of January 2020.

## **Exclusions**

This policy does not cover:

- New hires who are hired outside Norway and travel to Norway
- Associates who are relocating to (or from) Norway for personal reasons
- Domestic relocations within Norway
- Associate leaving the company and relocating to another country

## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Norway will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

### **Travel Advance**

#### *Associates relocating from India*

Associates will receive a travel advance of 76,000 NOK prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Norwegian payroll in 8 equal instalments, starting from their 2<sup>nd</sup> month's pay in Norway. In the event of early termination of the assignment, you shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

### **Relocation Allowance**

Assignees will be provided with a settling-in allowance of 35,000 NOK along with the first payroll that gets processed for you.

The settling-in allowance is a one-time payment to support your initial accommodation, therefore no expense reimbursement is allowed.

The one-time allowance would be subject to appropriate Norwegian taxes and social security deductions.

### **Initial Accommodation**

Associates relocating to Norway should use the one-time settling-in allowance of 35,000 NOK which they receive with the first payroll for all expenses related to initial accommodation.

- The settling-in allowance is a one-time payment to support your initial accommodation, therefore no expense reimbursement is allowed
- Associates should pay for their initial accommodation directly to the accommodation provider
- Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Norway
- Associates are advised to book their initial accommodation at recommended providers who are listed in the [Relo App](#) (on [One Cognizant](#))

## **Accompanied Accommodation Search Support**

All associates relocating to Norway are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search is company-funded and would be charged to the associate's project. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates travelling to Norway may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure.

The accommodation search service should be initiated by the associate before their arrival in Norway so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support.

## **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Norway.

## **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Norway.

### **Lease Breakage**

If the accommodation lease has to be terminated in Norway following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Norway.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.25. Oman**

### **Inbound Relocation Policy – GSL / Local Partner Model**

#### **Introduction**

#### **Purpose and Scope**

This Policy aims to enable the mobility of Associates to Oman where billable work (and by exception non-billable work as per the Scope section) can be undertaken with a payroll transfer through participation in Cognizant Technology Solutions Global Services Ltd ("CTS GSL") and co-employment by a Local Partner.

#### **Definitions**

<b>Associate</b>	Associate means employees of CTS GSL who are seconded on a work visa to a Local Partner organization as designated in the Secondment Agreement, or through any other official letter issued by the Company
<b>Dependent</b>	An Associates' spouse and / or a maximum of two kids below 18 years if they are living in the same household as the Associates & Residence visa is Sponsored by Associates
<b>Home Country</b>	For the purpose of this document, Home Country is defined as India
<b>The Company</b>	The Company means the Local Partner organization in Oman, where CTS GSL have entered into an agreement
<b>Secondment</b>	Secondment is the temporary transfer to work for the Omani client as part of a Secondment agreement with the Oman Local Partner

## Scope

This Policy is only applicable to Associates as defined above who are seconded to CTS GSL for the duration of their assignment. This Policy does not apply to Associates who are travelling under a different CTS assignment program (such as, but not limited to, the Payroll Transfer program, the SSA-model programs, Business Visa program).

As an exception, this Policy also applies to non-billable Associates who have the right to work in Oman and are seconded to CTS GSL and co-employed by a Local Partner. Such Associates will be notified by CTS GSL or the Oman Talent Manager where this applies.

## Administration

This Policy will be administered by the Oman Partner firm/s that CTS GSL works with and will be governed by an agreement between the Oman organization and Cognizant. Cognizant will actively engage with its Oman Partner to ensure the adherence to all statutory and Cognizant Policy requirements. Cognizant will also monitor the administration to ensure compliance to this Policy.

## Business Conduct and Ethics

During the period of any Secondment the Associate continues to be bound at all times by global policies of Cognizant Technology Solutions Corporation such as the Core Values and Standards of Business Conduct, Anti-Corruption, Acceptable Use Policy, and the Insider Trading Policy. In addition, it is expected that the Associate will respect and comply with local laws and customs. Failure to do any of the above may result in the Secondment being terminated and disciplinary action being taken.

## **Planning for a Secondment**

### **Immigration**

Global Mobility – Immigration Centre of Excellence will coordinate and advise on any immigration requirements in order for the Associate to complete or undertake the Secondment including visas, residence permits, work permits and other required documentation. Where appropriate additional requirements such as medical checks must be completed. Local immigration laws must be strictly followed and, therefore, it is mandatory that the Associate has the correct documentation before entering a country and a valid permit to start "work" (as defined by immigration law) in the Host Country.

In order that the appropriate documentation can be obtained, the Associate may be asked to supply certain information and is expected to comply promptly with requests from the Global Mobility team and any other stakeholders.

### **Dependents Travel**

Cognizant Associates who relocate to a new work location for longer than the minimum period as set out in the International Relocation Policy, are entitled to bring their Dependents with them and obtain Company support with respect to all visa / registration costs that are incurred by the relocation of the Dependents to join the Associate. In addition, Dependent(s) assistance will be as per the International Relocation Policy.

Regarding eligibility to bring Dependents, the minimum relocation duration as set out in the International Relocation Policy refers to the expected duration of the assignment (which may differ from the visa duration validity in some specific cases).

### **Travel Security**

As part of our duty of care towards our Associates, before you travel you are advised to visit the Travel Security Portal (<https://corporatesecurity.cognizant.com/Pages/travelsecurity.aspx>) to obtain security reports on your destination city (or any other place / country that you will be visiting), travel tips and do's & don'ts, and important information concerning security and medical assistance. You will also receive an email with travel security information once you book your trip via the travel portal.

## **General Terms and Benefits**

### **Work hours**

**Standard working hours:** 09:00 AM to 06:00 PM Sunday to Thursday or as applicable as per Customer establishment including 8 hours' work and 1 hour lunch break.

**Workday:** Any day amongst the work week of 5 working days (Sunday to Thursday)

**Weekly Rest Day:** Friday and Saturday or as applicable as per Customer establishment

## **Overtime**

In accordance with the Labour Law and the Overtime Policy, the Company has the right to require the Associate to work further hours as it considers necessary to perform the Associate's duties.

Any additional work entrusted to the Associate after the normal working hours or during holidays and Eid stated in this Handbook shall be deemed overtime hours, unless the Associate occupies managerial or supervisory position within Company.

The Company shall pay the Associate an additional salary against the additional working hours according to the Labour Law and the applicable Cognizant Overtime Policy.

## **Medical Insurance**

The Company will provide medical insurance for every Associate and their Dependents as defined above. The Associate will be covered under an insurance plan currently administered by Cigna. In case of any medical emergencies and for further details of the medical insurance policy the Associate is requested to contact the HR point of contact.

## **Travel Advance**

A travel advance is given to expatriates coming to Oman on a work visa. They will be paid an advance of USD 4,500 (USD 4,300 can be withdrawn from HDFC Forex card and USD 200 as cash will be paid prior to departure). This is to defray initial expenses incurred towards setting up of their establishment. The advance will be recovered from the Associate's salary in 5 equal instalments, starting from the second pay period.

If the advance is paid in a different currency, any loss on conversion to OMR can be expensed. The description on the expense claim form should be "Transaction fees" and submitted with proof of exchange loss (i.e., withdrawal slip / bank statement, etc.).

## **Rental Advance**



For Associates who are making their own arrangement for accommodation post arrival, they would be eligible for a rental advance. The organization would assist by providing a rent advance of 6 months on actual, up to a maximum of OMR 1,000 per month, that would be deducted in 5 equal instalments through payroll from the subsequent month of receiving the advance.

- Rental Agreement Copy to be submitted to the GSL POC with the Rental Advance request
- Advance Policy is normally applicable for the first year only

### **Lease Breakage**

The Company recognizes the Associate may incur costs in Oman due to early or untimely termination of an apartment lease as a result of repatriation. The Company may reimburse any costs relating to lease breakage on actuals subject to a cap of maximum of two months' rent.

The following documents would be required from the Associate in order to process the lease breakage amount:

- Agreement - The house agreement should be in the name of the Associate and the agreement should specify the date and duration of lease and the amount to be paid in case of lease breakage
- Receipt – Receipt from the landlord in the Associate's name for receiving the lease breakage amount
- Reimbursement - Complete the Expense Reimbursement Claim Form, detailing the nature of the expense and the amount being claimed and submit the receipts and Agreement. **Note:** If expenses incurred in Oman are submitted upon return to India, the T&E claims are to be made manually, **not** through ESA, by completing the Expense Reimbursement Claim Form in the usual manner. Upon approval of the business expense by the PM, payment will be credited to the Associate's ESA Bank account

### **Initial Accommodation on Arrival**

Associates on a work visa / in principle approval will be entitled to hotel accommodation up to a maximum of thirty days from the date of arrival in Oman. The Associate would be responsible for 33% of their hotel room rent and the Company would pick up 67% of hotel room rent at actual. The approved limit of Company's contribution towards this is USD 100 per day. Any expenses incurred beyond the approved limit (exception) will require the approval of the Country Manager and the GSL POC. This facility is limited to hotel rent and applicable taxes and excludes any personal calls, room services and other expenses.

Original bills / receipts must be submitted along with a Travel & Expense ("T&E") Form for claiming this benefit.

Hotel accommodation must be booked through the Cognizant travel desks.

## **Conveyance Expense**

Conveyance expenses incurred from residence to airport and back on arrival and departure from Oman will be reimbursed at actual cost on submission of bills / receipts. The Associate will also be reimbursed at actual cost towards fare for travel from airport to place of stay and back to airport on arrival and departure in their Home location.

## **Excess Baggage**

Excess baggage expenses that are related to the Oman assignment will be reimbursed as set out in the International Relocation Policy.

## **Holidays and Leave**

### **Annual Leave**

The Associate shall have the right to annual leave with full salary, for a period of not less than thirty calendar days. The associate shall have this leave considering the interest of the work. He shall not enjoy this annual leave before the lapse of at least six months from joining work. The Company may grant the associate a part of his annual leave according to the period of year he spent working for the Company.

Associates may not divide their leave into more than 2 periods.

The employer may on a written application of the worker postpone not more than half of the annual leave to the year following the year of its entitlement. Encashment of leave is permitted only at the time of termination.

Prior permission should be obtained from the Client and your On-site Coordinator or Manager offshore before availing your vacation. You need to inform the On-site HR Coordinator of your vacation details for payroll purposes. Request for vacation may be denied or deferred if specific requirements or critical deadlines need to be met or if adequate advance notice is not provided. However, in case the Associate, with the manager's approval, proceeds on a leave in excess of his / her actual accrued annual leave balance, this additional period would be treated as unpaid leave.

Vacation will be credited to the Associate's leave account at the end of each month of continuous service with the Company. In the case of an Associate joining the Company on or before the 15th of the month, the Associate's vacation account will commence on the last day of the month of his / her joining. In the case of an Associate joining the Company later than 15th of the month, the Associate's vacation account will commence on the last day of the month following the month of his / her joining.

## **National Holidays**

You will observe Public Holidays as applicable at the Customer's establishment.

The Islamic calendar should be consulted for religious holidays, as the dates for the holidays vary from year to year because the calendar is based on the lunar year (354 days). The government will announce the official date shortly before the holiday. Business hours will be shortened during observance of Ramadan.

## **Sick Leave**

Subject to the provisions of the social Insurance Law, the worker whose illness is certified shall be entitled to a sick leave the total of which shall not exceed ten weeks during one year irrespective of whether it is divided or continuous and it shall be granted as follows:

- The first and second weeks with Gross Wage
- The third and the fourth weeks with three quarters of the Gross Wage
- The fifth and the sixth weeks with a half of the Gross Wage
- The seventh week and up to the tenth week with a quarter of the Gross Wage

The sickness shall be proved by a medical certificate and in case of dispute, the matter shall be referred to the medical Commission provided for in Section [43] of this Oman Labor law.

A sick worker may exhaust his annual leave besides the sick leave he is entitled to.

## **Maternity Leave**

Female employees are entitled to 50 days maternity leave with full pay that includes the period before and after the delivery not more than three times during her service. Maternity leave in either of the above cases is not deducted from any other leave that a female employee is entitled to.

## **Emergency or Compassionate Leave**

An employee shall have the right to a six-day emergency leave annually with full salary in emergency cases. A resolution by the Minister shall regulate the emergency leave for employees and the employee shall not waive the right in this leave.

## **Other Leave**

The worker is entitled to a special leave with Gross Wage as follows:

- Three days in case of his marriage and shall not be granted more than once throughout the period of his service
- Three days in case of the death of a son, daughter, mother, father, wife, grandfather, grandmother, brother or sister
- Two days in case of the death of an uncle, or an aunt
- Fifteen days for the performance of Al-Haj [pilgrimage] once throughout the period of his service, provided that he has completed one year in the service of the employer
- Fifteen days during the year for purpose of sitting for examination in case of an Omani worker who is an Associate student with one of the schools, institutes, colleges or universities
- One hundred and thirty days for a working Muslim wife in the event of her husband's death

The entitlement to the leaves set out in paragraphs 2, 3 and 6 shall be conditional upon the presentation of the proof of death from the relevant authority.

## **Payroll Process**

### **Initiation of Onsite Payroll; De-activation of Indian Payroll**

Onsite Payroll will be activated effective at the date of Arrival of the Associate in Oman on Work Permit. Cognizant Base Location payroll will be deactivated on the day preceding the day of activation of the Onsite Payroll.

### **Deactivation of Onsite Payroll; Activation of Indian Payroll**

The onsite payroll will be deactivated effective the day on which the Associate boards the flight back to base location. The Cognizant Base Location payroll will be activated on the day succeeding the day of deactivation of the Onsite Payroll.

## **Taxes**

### **General**

Associates remain fully responsible for their Indian tax liability and tax return filings. Taxation in the Host Country will be administered by CTS GSL. Any Host Country taxes will be paid by CTS GSL and charged to the relevant project code. Where income tax compliance obligations arise at the Host Country, the Associate is required to fully cooperate with CTS GSL or its designated vendors in complying with those obligations including where they remain outstanding at the end of the Secondment. Where an income tax refund arises in respect of estimated taxes paid by the Company (for example refund of excess payments on account, double taxation credit claims) the Associate is required to cooperate in obtaining their refund and passing it to the Company.

## Oman Assignments

The Oman assignment model is a payroll transfer to Oman. In common with other payroll transfer assignments, Associates remain responsible for their personal tax situation. Therefore, all Associates who are on payroll transfer assignments are responsible for filing their tax with the India tax authorities if they remain a tax resident of India.

No Oman employment tax will be withheld whilst on assignment in Oman, as there is 0% employment tax. However, please keep your “Global” Tax Position in mind: If you remain a tax resident of India, there might be Indian tax due on the earnings from your assignment.

## Gratuity Scheme

Associates travelling from India are required to note that the benefits under the Gratuity Scheme will be applicable to them during an overseas assignment to Oman. The benefits under the Gratuity Scheme will be applicable for Associates who would return to India after the completion of their assignment(s) and not resign from the services of the Company during their stay at onsite.

On the termination of the relation of work of the workers who are not beneficiaries of the Social Insurance Law, the employer shall pay a post service gratuity in the amount of the basic wage of fifteen days for each year of service in Oman for the first three years, and the basic wage of one month for each of the following years. The worker shall be entitled to the gratuity for a fraction of the year proportionate to the period of his service and the last basic wage of the worker shall be considered the basis for the calculation of the gratuity.

The continuous period of service, which commenced prior to the enforcement of this law shall be included in the period of service which is considered for determining the period for which of gratuity is payable.

The gratuities are calculated based on the final basic salary, and any fraction of a full year is paid on a pro rata basis. No end of service benefit applies to employees who have been employed for less than a year.

Length of Employment	Gratuity
< 1 year	No gratuity applies
1 to 3 years	15 days basic salary for each year of service
3+ years	15 days basic salary for each year of service for the first 3 years, and 1-month basic salary for each year of service thereafter

For example, for a length of service of 5 years, the gratuity amount would be 15 days basic salary x 3 + 1 month basic salary x 2).

## End of Assignment

The Associate should ensure their Host Country line manager and Home Country Talent Manager are notified when their Secondment ends and confirm the date of repatriation to India. Any end of Secondment processes will be notified to the Associate who should comply within the deadlines indicated.

The Associate is responsible for closure of their Host Country bank account (if any) and transfer of funds out of that jurisdiction.

When the Associate returns back to Cognizant India on a payroll transfer, then the previous India leave balance will be credited back to their leave account subject to the then applicable leave Policy of Cognizant India.

## General

- Any deviation from the provisions made in the clauses mentioned in the Policy will require prior approval
- Requests for exceptions to be made to this Policy must be referred to CTS GSL or its authorised designate. CTS GSL reserves the right to reject such requests
- Associates should contact the GSL POC for any clarifications
- In the event that any of the clauses or content in this Policy is in conflict with the laws of Oman, please note the laws of Oman will apply
- The Company may, notwithstanding the eligibility and terms mentioned above, at its discretion amend, modify or withdraw this Policy

## Point of Contact

1 <sup>st</sup> Level Point of Contact	2 <sup>nd</sup> Level Point of Contact
CTSGSLME@cognizant.com	Julia Hasillo (660035)

If you have any questions, please raise them by emailing [CTSGSLME@cognizant.com](mailto:CTSGSLME@cognizant.com) or refer to the following section on frequently asked questions.

## Frequently Asked Questions

- 1) What is CTS GSL and why am I being seconded to CTS GSL?
  - a. CTS GSL is a Cognizant company that is registered in England and Wales. The Secondment arrangement provides Cognizant the ability to move individuals in a responsible and prompt manner to certain countries.
- 2) Which Cognizant entity / country will issue my payslip?
  - a. CTS GSL has arranged for you to be co-employed by a Local Partner in Oman to facilitate your work permit and payroll.
- 3) Will my HCM / reporting manager remain the same?
  - a. Your HCM manager remains the same and the onsite project manager information will be available with your HCM manager.
- 4) Will I continue to receive my salary in India?
  - a. No, you will be co-employed locally in Oman by the Local Partner who will pay your salary. You will need to open a bank account in Oman and your remuneration will be deposited into that account by the last day of the month.
- 5) Do my medical and other benefits continue in India?
  - a. Yes, your benefits plan remains as is. Cognizant will ensure you receive additional medical coverage (for you and any Dependents present in Oman) during your Secondment, arranged directly by Cognizant or through the Local Partner, and will notify you of the details.
- 6) Will I have to file taxes in the UK?
  - a. You are not required to file taxes in UK as you will not be physically present in the UK. The Associate should not visit the UK without the visit required being reviewed and authorized by the CTS GSL UK team (CTSGSLME@cognizant.com), as this might attract UK taxes.
- 7) How do I claim expenses incurred in Oman?
  - a. Expenses are submitted to the UK Finance team who act as administrators to CTS GSL. You will be provided with the Expense Reimbursement Claim Form, this will include the details and statement of processes. Expenses will be paid directly to you into your bank account in Oman in OMR.
- 8) What will be my holiday and hours schedule while on Secondment?
  - a. Please see the Holidays and Leave section of this Policy.
- 9) Will Cognizant arrange accommodation for me in the Host Country?
  - a. Please see the Initial Accommodation on Arrival section of this Policy.
- 10) Will I be able to travel to the UK for meetings or non-billable work, etc.?
  - a. No, during the time you are seconded to CTS GSL you should not visit the UK. If the need arises, it is imperative that the visit required is reviewed and authorized by the CTS GSL UK Team (CTSGSLME@cognizant.com), as this may attract UK taxes.

## 4.26. Philippines

### Inbound Relocation Policy

#### Initial Accommodation

##### *Before work permit Stamping*

Associates will be entitled for hotel accommodation for the days until they remain on India payroll as per the Business Travel policy limits.

*After work permit is stamped*

Associate relocating to Philippines are eligible to receive initial accommodation support for a maximum of 21 days from the date of work permit stamping.

The approved limit towards initial accommodation would be maximum PHP 8,000 per day.

Associate should upload a copy of passport with AEP stamp along with necessary bills / receipts in ESA to validate and claim this benefit.

This facility is limited to hotel room charges and applicable taxes only. It excludes any personal calls, room services and other expenses.

This policy is effective 1st April 2021.

All other relocation benefits will apply as per the Global policy in [Section 3](#) of this document.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.27. Poland**

### **Inbound Relocation Policy**

#### **Introduction**

This policy is applicable to all associates who travel to Poland for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from the 15<sup>th</sup> of December 2019.

#### **Exclusions**

This policy does not cover:

- New hires who are hired outside Poland and travel to Poland
- Associates who are relocating to (or from) Poland for personal reasons
- Domestic relocations within Poland
- Associate leaving the company and relocating to another country



## **Relocation Entitlement**

### **Work Permit Processing**

Associates relocating to Poland will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

### **Travel Advance**

#### *Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Polish payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Poland. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

### **Relocation Allowance and Initial Accommodation Support**

Associates will be provided with a settling-in allowance of PLN 4,000 along with their first payroll that gets processed in Poland.

The settling-in allowance is a one-time payment to support your initial accommodation to defray initial accommodation costs that may be incurred in Poland at the start of the assignment.

- Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Poland
- Associates are advised to book their initial accommodation at recommended providers who are listed in the [Relo App](#) (on [One Cognizant](#))
- The associate is responsible to pay for such accommodation directly to the accommodation provider that is selected by the associate
- The associate is not expected to submit any receipts to receive the one-time payout.
- The one-time allowance would be subject to appropriate Polish taxes and social security deductions

### **Accompanied Accommodation Search Support**

All associates relocating to Poland are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search is company-funded and would be charged to the associate's project. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates

own cost. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates travelling to Poland may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The accommodation search service should be initiated by the associate before their arrival in Poland so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure.

In case the service is not initiated by the associate within a maximum of 90 days after arrival, this will result in this service being unavailable to the associate.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Poland.

### **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Poland.

### **Lease Breakage**

If the accommodation lease has to be terminated in Poland following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Poland.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## 4.28. Portugal

### Inbound Relocation Policy

#### **Introduction**

This policy is applicable to all associates who travel to Portugal for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 15<sup>th</sup> of November 2019.

#### **Exclusions**

This policy does not cover:

- New hires who are hired outside Portugal and travel to Portugal
- Associates who are relocating to (or from) Portugal for personal reasons
- Domestic relocations within Portugal
- Associate leaving the company and relocating to another country

#### **Relocation Entitlement**

##### **Work Permits**

Associates relocating to Portugal will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

##### **Travel Advance**

###### *Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Portugal payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Portugal. In the event of early termination of the assignment, you shall pay back the unsettled amount as instructed.

#### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

### **Initial Accommodation Support**

Associates relocating to Portugal are entitled to officially receipted initial accommodation during their first 21 days in Portugal

This request for the initial accommodation may be ordered through the [Relo App](#) (on [One Cognizant](#)). The initial accommodation cost is to be paid by the associate to the accommodation provider directly and expense claimed for the first 21 days of stay. Please note that the company's name should be included on the invoice for tax exemption purposes:

*Cognizant Technology Solutions Portugal, Unipessoal LDA, Largo de S. Carlos 3 Parish of Marties, Lisbon, Portugal*

No expense claims for initial accommodation will be entertained for any stay beyond the first 21 days in Portugal nor for invoices that do not include the above-mentioned company's details.

Long term housing costs (with the exception of lease breakage) e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord may not be claimed as an initial housing expense.

Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate. If the associate stays in un-receipted accommodation (e.g., with a friend, colleague) then no reimbursement claims can be made as sublease is not permitted.

### **Accompanied Accommodation Search Support**

All associates relocating to Portugal are entitled to support from a vendor to find long term / permanent accommodation. The accommodation search is company-funded and would be charged to the associate's project. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

Associates travelling to Portugal may order this service through the [Relo App](#) (on [One Cognizant](#)). The request raised in the [Relo App](#) will be routed to the appropriate vendor.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After

the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure.

The accommodation search service should be initiated by the associate before their arrival in Portugal so that they may move into the long-term accommodation upon arriving as soon as possible to avoid staying in temporary accommodation which is usually more expensive. Kindly note that the accommodation search must be requested no later than 30 days after relocation to Portugal. Any request made beyond the 30th day will have to be borne by the Associate and fees paid directly to the vendor.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support.

### **Registration Support**

Company will provide support to immigration, health, tax, and social security related registrations. The company will determine and may alter how this support is delivered from time to time. You will be informed at time of relocation on how you will receive this support and whether it will be accompanied or virtual.

### **Lease Breakage**

If the accommodation lease has to be terminated in Portugal following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to two month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from the Project Manager.

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Portugal.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## **4.29. Qatar**

## Inbound Relocation Policy – GSL / Local Partner Model

### Introduction

### Purpose and Scope

This Policy aims to enable the mobility of Associates to Qatar (“Host Country”) where billable work (and by exception non-billable work as per the Scope section below) can be undertaken with a payroll transfer through participation in Cognizant Technology Solutions Global Services Ltd (“CTS GSL”) and co-employment by a Local Partner.

### Definitions

<b>Associate</b>	Associate means employees of CTS GSL who are seconded on a work visa to a Local Partner organization as designated in the Secondment Agreement, or through any other official letter issued by the Company.
<b>Dependent</b>	An Associates’ spouse and / or a maximum of two kids below 18 years if they are living in the same household as the Associates & Residence visa is Sponsored by Associates.
<b>Home Country</b>	For the purpose of this document, Home Country is defined as India.
<b>The Company</b>	The Company means the Local Partner organization in Qatar, where CTS GSL have entered into an agreement.
<b>Secondment</b>	Secondment is the temporary transfer to work for the Qatari client as part of a Secondment agreement with the Qatar Local Partner.

### Scope

This Policy is only applicable to Associates as defined above who are seconded to CTS GSL for the duration of their assignment. This Policy does not apply to Associates who are travelling under a different CTS assignment program (such as, but not limited to, the Payroll Transfer program, the SSA-model programs, Business Visa program).

As an exception, this Policy also applies to non-billable Associates who have the right to work in Qatar and are seconded to CTS GSL and co-employed by a Local Partner. Such Associates will be notified by CTS GSL or the Qatar Talent Manager where this applies.

### Administration

This Policy will be administered by the Qatar Partner firm/s that CTS GSL works with and will be governed by an agreement between the Qatar organization and Cognizant. Cognizant will actively engage with its Qatar Partner to ensure the adherence to all statutory and Cognizant Policy requirements. Cognizant will also monitor the administration to ensure compliance to this Policy.

## **Business Conduct and Ethics**

During the period of any Secondment the Associate continues to be bound at all times by global policies of Cognizant Technology Solutions Corporation such as the Core Values and Standards of Business Conduct, Anti-Corruption, Acceptable Use Policy, and the Insider Trading Policy. In addition, it is expected that the Associate will respect and comply with local laws and customs. Failure to do any of the above may result in the Secondment being terminated and disciplinary action being taken.

## **Planning for a Secondment**

### **Immigration**

Global Mobility – Immigration Centre of Excellence will coordinate and advise on any immigration requirements in order for the Associate to complete or undertake the Secondment including visas, residence permits, work permits and other required documentation. Where appropriate additional requirements such as medical checks must be completed. Local immigration laws must be strictly followed and, therefore, it is mandatory that the Associate has the correct documentation before entering a country and a valid permit to start "work" (as defined by immigration law) in the Host Country.

In order that the appropriate documentation can be obtained, the Associate may be asked to supply certain information and is expected to comply promptly with requests from the Global Mobility team and any other stakeholders.

### **Dependents Travel**

Cognizant Associates who relocate to a new work location for longer than the minimum period as set out in the International Relocation Policy, are entitled to bring their Dependents with them and obtain Company support with respect to all visa / registration costs that are incurred by the relocation of the Dependents to join the Associate. In addition, Dependent(s) assistance will be as per the International Relocation Policy.

Regarding eligibility to bring Dependents, the minimum relocation duration as set out in the International Relocation Policy refers to the expected duration of the assignment (which may differ from the visa duration validity in some specific cases).

## **Travel Security**

As part of our duty of care towards our Associates, before you travel you are advised to visit the Travel Security Portal (<https://corporatesecurity.cognizant.com/Pages/travelsecurity.aspx>) to obtain security reports on your destination city (or any other place / country that you will be visiting), travel tips and do's & don'ts, and important information concerning security and medical assistance. You will also receive an email with travel security information once you book your trip via the travel portal.

## **General Terms and Benefits**

### **Work hours**

**Standard working hours:** 09:00 AM to 06:00 PM Sunday to Thursday or as applicable as per Customer establishment including 8 hours' work and 1 hour lunch break.

**Workday:** Any day amongst the work week of 5 working days (Sunday to Thursday)

**Weekly Rest Day:** Friday and Saturday or as applicable as per Customer establishment

### **Overtime**

In accordance with the Labour Law and the Overtime Policy, the Company has the right to require the Associate to work further hours as it considers necessary to perform the Associate's duties.

Any additional work entrusted to the Associate after the normal working hours or during holidays and Eid stated in this Handbook shall be deemed overtime hours, unless the Associate occupies managerial or supervisory position within Company.

The Company shall pay the Associate an additional salary against the additional working hours according to the Labour Law and the applicable Cognizant Overtime Policy.

### **Medical Insurance**

The Company will provide medical insurance for every Associate and their Dependents as defined above. The Associate will be covered under an insurance plan currently administered by Cigna.

In case of any medical emergencies and for further details of the medical insurance policy the Associate is requested to contact the HR point of contact.



## **Travel Advance**

A travel advance is given to expatriates coming to Qatar on a work visa. They will be paid an advance of QAR 16,420 (QAR 15,720 can be withdrawn from HDFC Forex card and QAR 700 as cash will be paid prior to your departure). This is to defray initial expenses incurred towards setting up of their establishment. The advance will be recovered from the Associate's salary in 5 equal instalments, starting from the second pay period.

If the advance is paid in a different currency, any loss on conversion to QAR can be expensed. The description on the expense claim form should be "Transaction fees" and submitted with proof of exchange loss (i.e. withdrawal slip / bank statement, etc.).

## **Rental Advance**

Associates who are making their own arrangement for accommodation in Qatar, are eligible for a rental advance.

The rental advance is conditional upon the associate submitting to HR at CTSGSLME@cognizant.com:

- The rental advance request
- Quotation/letter from the lessor when applying for the first time
- A signed undertaking
- A copy of the lease agreement (within 7 days after the rental advance is provided)

Rental advances are provided on actual, up to a maximum of QAR 10,000 per month.

For the first six months of employment in Qatar, the Company assists by providing the rental advance, upon the associate signing an undertaking. From the seventh month onwards, the associate's manager will every six months, provide a written confirmation whether the associate is expected to continue in Qatar, upon which additional advances for 6 months will be provided.

All advances will be repaid by the associate in the following 5 months of issuing the advance, as per the process followed for recovery (either through payroll or checks or by any other means) in Qatar. Should the associate not repay the rental advance in time, a warning letter will be issued by HR and no further rental advances will be provided (in addition to the associate remaining liable to repay the rental advance).

## **Lease Breakage**

The Company recognizes that the Associate may incur costs due to early or untimely termination of an apartment lease as a result of a relocation. The following documents will be required from the Associate in order to process the lease breakage amount:

- Agreement - the lease agreement should be in the name of the Associate and the agreement should specify the amount to be paid in case of lease breakage
- Receipt – receipt from the landlord in the Associate's name for receiving the lease breakage amount
- The receipts and the agreement have to be shared with finance team through [Concur](#)

\*The Company may reimburse any costs relating to lease breakage on actuals subject to a cap of maximum of two months' rent.

Lease breakage is applicable on company-initiated relocation only.

Note: If expenses incurred in Qatar are submitted upon return to India, the T&E claims are to be made manually, not through Concur, by completing the Expense Reimbursement Claim Form in the usual manner. Upon approval of the business expense by the PM, payment will be credited to the Associate's Bank account.

### **Initial Accommodation on arrival**

The Associate coming from outside the Qatar to the Qatar on a work visa will be entitled to hotel accommodation up to a maximum of thirty days from the date of arrival in Qatar.

The associate would be responsible to pay 33% of their hotel room rent and the Company would bear the remaining 67% of the rent expenses at actual. The approved limit of hotel accommodation (Associate + employer contribution) is QAR 550 per day. Any expenses incurred beyond the approved limit (exception) will require the approval of the BU COO.

This facility is limited to hotel rent and applicable taxes. It excludes any personal calls, room services and other expenses. Necessary bills/receipts need to be submitted along with a T&E form for claiming this benefit.

Booking to be done through Cognizant Travel desk. This T&E Policy prohibits reimbursement for accommodation costs paid in cash. All accommodation costs must be paid with a Corporate Card or personal card where no Corporate Card is available.

### **Conveyance Expense**

Conveyance expenses incurred from residence to airport and back on arrival and departure from Qatar will be reimbursed at actual cost on submission of bills / receipts. The Associate will also be reimbursed at actual cost towards fare for travel from airport to place of stay and back to airport on arrival and departure in their Home location.

### **Excess Baggage**

Excess baggage expenses that are related to the Qatar assignment will be reimbursed as set out in the International Relocation Policy.

## **Transportation and Board**

If the workplace is in remote area as determined by the Ministry of Labor and Social Affairs, Cognizant will provide transportation, as well as meals and drinking water to employees.

## **Health Care**

For any Associate working at a Cognizant-based facility on-site medical facilities will be provided: A first aid kit for every 5 to 25 employees.

## **Holidays and Leave**

### **Annual Leave**

The Associate is entitled to 20 working days of paid vacation per year, based on a 40-hour workweek. Associate can take 5 days advance annual leave; company may deduct a part of the annual leave from the Associate in proportion to the period during which it was received during the year.

In general, the Associate may not waive his annual leave. The Associate shall take annual leave during the year of entitlement.

All vacation must be agreed in advance with Cognizant. The Home Manager must ensure that all projects have sufficient members working on them at all times so Cognizant reserves the right to cancel agreed holidays at short notice for exceptional business reasons only.

The Associate needs to apply for annual leave through the leave app which can be found through HCM on One Cognizant. The Home Manager will receive a notification to approve the application. Annual leave must be applied and approved before going for the leave.

The Associate may carry forward a maximum of ten (10) unused vacation days to the following Holiday Year. Any unused leave in excess of this will be forfeited. Carried forward leave must be utilized by the expiry of such Holiday Year.

Vacation will be credited to the Associate's leave account at the end of each month of continuous service with the Company. In the case of an Associate joining the Company on or before the 15th of the month, the Associate's vacation account will commence on the last day of the month of his / her joining. In the case of an Associate joining the Company later than 15th of the month, the Associate's vacation account will commence on the last day of the month following the month of his / her joining.

## **National Holidays**

The Associate will observe Public Holidays as applicable at the Customer's establishment. The Islamic calendar should be consulted for religious holidays, as the dates for the holidays vary from year to year because the calendar is based on the lunar year (354 days). The government will announce the official date shortly before the holiday. Business hours will be shortened during observance of Ramadan.

## **Sick Leave**

An Associate is entitled to a total of 60 working days' sick leave in any 12-month period.

An Associate who is absent due to illness must notify the Employer as soon as reasonably practicable, either himself or through another person, that the Associate is unable to fulfil his duties.

If required by the Employer, the Associate or a person on his behalf must provide a medical certificate stating that the Associate is unable to fulfil his duties, at least once every 7 days during any period of absence due to illness.

An Associate has the right to receive his Usual Salary during sick leave taken in accordance with this Article.

An Employer is entitled to withhold the payment of sick pay if the Associate fails to give the notice required under paragraph (2) unless the Associate provides medical certificates as may be required under paragraph (3) of this Article.

If an Associate is absent due to illness for more than an aggregate of 60 working days in any 12-month period, the Employer may terminate the employment in writing immediately without notice.

An Associate is not entitled to:

- Compensation in lieu of sick leave not taken; or
- Carry forward any sick leave entitlement not taken in a 12-month period

## **Maternity Leave**

A female Associate who has been employed by Cognizant for a full year preceding the expected week of childbirth shall be entitled to paid maternity leave for a period of fourteen (14) weeks. Such paid maternity leave may include the period before and after childbirth.

If the employment period is less than a full year preceding the expected week of childbirth, the female Associate shall be entitled to unpaid maternity leave for the same duration as set out in Article 40 of the labour law.

The female Associate must provide notice of maternity leave at least two (2) months before the expected week of childbirth and at least three (3) weeks before the day the Associate proposes to begin her maternity leave.

Cognizant may grant maternity leave subject to a medical certificate issued by a licensed physician stating the expected date of childbirth.

The maternity rights granted under these Regulations shall apply to a female Associate who is adopting a child of less than three (3) months old and, in such case, references to childbirth are treated as a reference to the date of adoption.

An Associate who is pregnant and has, on the advice of a licensed physician, made an appointment to receive ante-natal care, is entitled to take time off during the Associate's work hours in order to keep the appointment.

An associate on maternity leave must receive full pay for the first 7 weeks and then half pay for the remaining 7 weeks.

## **Other Leave**

Muslim associates shall be entitled to leave without pay, not exceeding thirty (30) days, to fulfil their obligation to go on pilgrimage once during the period of their service.

## **Dependents Travel**

### **Policy**

In-line with immigration laws, qualifying dependents can only make an application when: The Associate has worked for the Local Partner for 6 months, as payslips from the date of arrival are a mandatory requirement for the dependent's application.

To apply for Dependent visa 6 months' payslip is required, issued by the Local Partner. Along with 6-month payslip, Attested MC and BC, Attested Education certificate of primary applicant, Rental contract attested by Municipality in Qatar.

The application procedure will take nearly six weeks for completion. One week for visa issuance if all documents ready with attestations.

A special panel at the Ministry will scan every family visa application from expatriate employees, before taking a decision.

The Associate's onsite ESA project manager must contact Cognizant's Qatar immigration team (ImmigrationQatar@cognizant.com) to facilitate Dependent travel for onsite Associates who wish to request their Dependents from offshore to join them.

CTS Internal policy: The below points are internal points and have to be reviewed if we still need to have it in our policy.

## **Eligibility**

Dependents of Associates who have travelled to onsite assignments for a minimum of 12 months are eligible to join the Associate provided the criteria below is met. In such cases, Cognizant will reimburse/sponsor eligible expenses incurred while obtaining dependent Visa stamping, as well as economy class airfare booked through Cognizant travel desks. Travel must be to the current principal work location of the Associate.

Dependent's stay at onsite location **MUST** be for a minimum of four (4) months in order for the Visa stamping expenses and dependents economy class airfare to be reimbursed / sponsored by the Company.

Where applicable, in the event the Associate's Dependents returns from onsite after the Associate's return, their return may be reimbursed by Cognizant so long as they return within one week of the Associate's return date. Should the Associate's dependents return outside of that range, it will be considered a personal choice and a personal expense to be borne by the Associate.

Should the situation arise where dependents travel with / to be with an Associate who originally expected to remain in Qatar for a minimum of four (4) months but is subsequently requested to return to their Home Country prior to completion of four (4) months, then the Associate's manager must inform Human Resources and provide a business justification for the Associate's early return. Human Resources will inform the Finance team separately.

## **Payroll Process**

### **Initiation of Onsite Payroll; De-activation of Indian Payroll**

Onsite Payroll will be activated effective at the date of Arrival of the Associate in Qatar on Work Permit. Cognizant Base Location payroll will be deactivated on the day preceding the day of activation of the Onsite Payroll.

### **Deactivation of Onsite Payroll; Activation of Indian Payroll**

The onsite payroll will be deactivated effective the day on which the Associate boards the flight back to base location. The Cognizant Base Location payroll will be activated on the day succeeding the day of deactivation of the Onsite Payroll.

## **Taxes**

## **General**

Associates remain fully responsible for their Indian tax liability and tax return filings. Taxation in the Host Country will be administered by CTS GSL. Any Host Country taxes will be paid by CTS GSL and charged to the relevant project code. Where income tax compliance obligations arise at the Host Country, the Associate is required to fully cooperate with CTS GSL or its designated vendors in complying with those obligations including where they remain outstanding at the end of the Secondment. Where an income tax refund arises in respect of estimated taxes paid by the Company (for example refund of excess payments on account, double taxation credit claims) the Associate is required to cooperate in obtaining their refund and passing it to the Company.

## **Qatar Assignments**

The Qatar assignment model is a payroll transfer to Qatar. In common with other payroll transfer assignments, Associates remain responsible for their personal tax situation. Therefore, all Associates who are on payroll transfer assignments are responsible for filing their tax with the India tax authorities if they remain a tax resident of India.

No Qatar employment tax will be withheld whilst on assignment in Qatar, as there is 0% employment tax. However, please keep your “Global” Tax Position in mind: If you remain a tax resident of India, there might be Indian tax due on the earnings from your assignment.

## **Gratuity Scheme**

Associates travelling from India are required to note that the benefits under the Gratuity Scheme will be applicable to them during an overseas assignment to Qatar. The benefits under the Gratuity Scheme will be applicable for Associates who would return to India after the completion of their assignment(s) and not resign from the services of the Company during their stay at onsite.

The Company shall pay the end of service gratuity to the employee who has completed employment of one year or more in Qatar. This gratuity is at least a three-week salary for every year of employment and is capped at a maximum gratuity payment of 2 years basic salary.

The gratuities are calculated based on the final basic salary, and any fraction of a full year is paid on a pro rata basis. No end of service benefit applies to employees who have been employed for less than a year.

<b>Length of Employment</b>	<b>Gratuity</b>
< 1 year	No gratuity applies
1 to 5 years	21 days basic salary for each year of service
5-10 years	28 days basic salary for each year of service

10+ years	35 days basic salary for each year of service
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For example, for a length of service of 7 years, the gratuity amount would be 21 days basic salary x 7.

The employee's service shall be considered continuous if it is terminated in cases other than those stipulated in article 61 of The Labor Law No-14 and is returned to service within two months of its termination. The company is entitled to deduct from the service gratuity the amount due to him by the worker.

## End of Assignment

The Associate should ensure their Host Country line manager and Home Country Talent Manager are notified when their Secondment ends and confirm the date of repatriation to India. Any end of Secondment processes will be notified to the Associate who should comply within the deadlines indicated.

The Associate is responsible for closure of their Host Country bank account (if any) and transfer of funds out of that jurisdiction.

When the Associate returns to Cognizant India on a payroll transfer, then the previous India leave balance will be credited back to their leave account subject to the then applicable Leave Policy of Cognizant India.

## General

- Any deviation from the provisions made in the clauses mentioned in the Policy will require prior approval
- Requests for exceptions to be made to this Policy must be referred to CTS GSL or its authorized designate. CTS GSL reserves the right to reject such requests
- Associates should contact the GSL POC for any clarifications
- In the event that any of the clauses or content in this Policy is in conflict with the laws of Qatar, please note the laws of Qatar will apply
- The Company may, notwithstanding the eligibility and terms mentioned above, at its discretion amend, modify, or withdraw this Policy

## Point of Contact

1 <sup>st</sup> Level Point of Contact	2 <sup>nd</sup> Level Point of Contact
CTSGSLME@cognizant.com	Julia Hasillo (660035)



**If you have any questions, please raise them by emailing [CTSGSLME@cognizant.com](mailto:CTSGSLME@cognizant.com) or refer to the following section on frequently asked questions.**

### **Frequently Asked Questions**

- 1) What is CTS GSL and why am I being seconded to CTS GSL?
  - a. CTS GSL is a Cognizant company that is registered in England and Wales. The Secondment arrangement provides Cognizant the ability to move individuals in a responsible and prompt manner to certain countries.
- 2) Which Cognizant entity / country will issue my payslip?
  - a. CTS GSL has arranged for you to be co-employed by a Local Partner in Qatar to facilitate your work permit and payroll.
- 3) Will my HCM / reporting manager remain the same?
  - a. Your HCM manager remains the same and the onsite project manager information will be available with your HCM manager.
- 4) Will I continue to receive my salary in India?
  - a. No, you will be co-employed locally in Qatar by the Local Partner who will pay your salary. You will need to open a bank account in Qatar and your remuneration will be deposited into that account by the last day of the month.
- 5) Do my medical and other benefits continue in India?
  - a. Yes, your benefits plan remains as is. Cognizant will ensure you receive additional medical coverage (for you and any Dependents present in Qatar) during your Secondment, arranged directly by Cognizant or through the Local Partner, and will notify you of the details.
- 6) Will I have to file taxes in the UK?
  - a. You are not required to file taxes in UK as you will not be physically present in the UK. The Associate should not visit the UK without the visit required being reviewed and authorized by the CTS GSL UK team ([CTSGSLME@cognizant.com](mailto:CTSGSLME@cognizant.com)), as this might attract UK taxes.
- 7) How do I claim expenses incurred in Qatar?
  - a. Expenses are submitted to the UK Finance team who act as administrators to CTS GSL. You will be provided with the Expense Reimbursement Claim Form, this will include the details and statement of processes. Expenses will be paid directly to you into your bank account in Qatar in QAR.
- 8) What will be my holiday and hours schedule while on Secondment?
  - a. Please see section Holidays and Leave of this Policy.
- 9) Will Cognizant arrange accommodation for me in the Host Country?
  - a. Please see section Initial Accommodation on Arrival of this Policy.
- 10) Will I be able to travel to the UK for meetings or non-billable work, etc.?
  - a. No, during the time you are seconded to CTS GSL you should not visit the UK. If the need arises, it is imperative that the visit required is reviewed and authorized by the CTS GSL UK Team ([CTSGSLME@cognizant.com](mailto:CTSGSLME@cognizant.com))

### **4.30. Singapore**

## **Inbound Relocation Policy**

## **Initial Accommodation**

Associates moving to Singapore from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 292 SGD per day for 21 days. This policy is effective from the 1<sup>st</sup> of October 2020.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Singapore.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.31. Spain**

## **Inbound Relocation Policy**

### **Introduction**

This policy is applicable to all associates who travel to Spain for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 1<sup>st</sup> of February 2019.

### **Exclusions**

This policy does not cover:

- New hires who are hired outside Spain and travel to Spain
- Associates who are relocating to (or from) Spain for personal reasons
- Domestic relocations within Spain
- Associate leaving the company and relocating to another country

### **Relocation Entitlement**

#### **Work Permit Processing**

Associates relocating to Spain will receive support from the company for processing the work permits, where required. The cost of the work permit application & processing would be borne by the company.

### **Travel Advance**

### *Associates relocating from India*

Associates will receive a travel advance of 4,000 EUR prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Spanish payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Spain. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

## **Initial Accommodation**

Associates who are travelling for the Open Bank customer can reach out to their internal PoC for support with the initial accommodation booking.

Associates who are travelling for another customer can refer to the list of recommended initial accommodation providers in the [Relo App](#) (on [One Cognizant](#)).

The initial accommodation cost is to be paid by the associate to the accommodation provider directly and can be expense claimed for the first 21 days of stay. For any stay beyond the first 21 days in Spain, no expense claims for initial accommodation will be entertained.

Long term housing costs (with the exception of lease breakage), e.g., the monthly rent payable for a privately leased apartment sourced via a real estate agent or direct from a private landlord, may not be claimed as an initial accommodation expense. Additionally, if the associate stays in un-receipted accommodation (e.g., Friend, colleague) then no reimbursement claims can be made.

## **Accompanied Accommodation Search Support**

Associates who are travelling for the Open Bank customer can reach out to their internal PoC for support with finding a long-term home.

Associates who are travelling for another customer can request for accompanied accommodation search support from an external vendor through the [Relo App](#) (on [One Cognizant](#)). Subsequently, the request is then routed to the correct POC (internal associate for Open bank travelers, vendor for the rest).

The POC will work with the Associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the Associate would be accompanied by POC for viewings. After the accommodation is finalized by the Associate, POC will help with the lease negotiation and closure.

The vendor will explain to the associate the scope of their service at the outset. Any additional services that the associate may procure from the vendor beyond the standard scope of support

given to all associates will be at the associates own cost. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the associate.

In situations where the accommodation selected is via a real estate agent, the company will reimburse the real estate agent fees to a maximum of 1,200 EUR. All reimbursement claims should be made within the first 90 days of the expense being incurred. Associates should submit valid receipts to claim the real estate agent fees.

Please note that this service cannot be availed by the associates after 90 days of arrival in the Host Country. The service fee will be allocated to the associate's project.

### **Registration Support**

Associates, and their dependents, will receive guidance from internal enabling functions to register with the local immigration authorities and collect the Residence Permits, tax registrations, and open their bank account. If a vendor is used to support the process the cost of the vendor support will be paid by the company and charged to the associate's project.

### **De-registration Support and Lease break support**

Associates, and their dependents, will also receive support from the internal support functions to de-register with the local immigration authorities. Vendor support can be requested to close the lease arrangements of the current accommodation (negotiate lease breakage, attend final inspection, and assist with checkout). Vendor fees will be at the cost of the project that is picking up the rest of the outbound relocation costs.

### **Lease Breakage**

If the accommodation lease has to be terminated in Spain following the change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement up to two month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Center Head / Project Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Spain.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## 4.32. Sweden

### Inbound Relocation Policy

#### Introduction

This policy is applicable to all associates who travel to Sweden for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay.

This policy is effective from 1<sup>st</sup> of February 2020.

#### Exclusions

This policy does not cover:

- New hires who are hired outside Sweden and travel to Sweden
- Associates who are relocating to (or from) Sweden for personal reasons
- Domestic relocations within Sweden
- Associate leaving the company and relocating to another country

#### Relocation Entitlement

##### Work Permit Processing

Associates relocating to Sweden will receive support from the company for processing the work permits, where required. The cost of the work permit application and processing would be borne by the company.

#### Travel Advance

##### *Associates relocating from India*

Associates will receive a salary advance of 70,000 SEK prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The advance will be recovered via the associate's Swedish payroll in 7 equal instalments, starting from their 2<sup>nd</sup> month's pay in Sweden. In the event of early termination of the assignment, associate shall pay back the unsettled amount as instructed.

##### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

#### Relocation Allowance and Initial Accommodation Support

Associates relocating to Sweden will receive a relocation allowance of 35,000 SEK with their first salary in Sweden. This will be to defray expenses towards initial accommodation and other relocation costs at the start of the assignment.

The one-time allowance would be subject to appropriate Swedish taxes and social security deductions.

- The associate should arrange initial accommodation bookings as soon as they have the information that they are travelling to Sweden
- Associates relocating to Sweden can refer to the referral list in [Relo App](#) (on [One Cognizant](#)) for preferred initial accommodation providers
- The Associate is not expected to submit any receipts to receive the one-time payout. The one-time allowance would be subject to appropriate Swedish taxes and social security deductions
- Associates should book their initial accommodation directly and is responsible to pay such accommodation directly to the accommodation provider as selected by the associate
- It is recommended to book a serviced apartment instead of a hotel as these are generally less expensive. Information on preferred apartment hotel services is provided in the [Relo App](#) (on [One Cognizant](#))

The initial accommodation is not to be reimbursed / expense claimed as associates receive a relocation allowance which should be used towards the costs of initial accommodation.

In exceptional cases where the company is billed by the vendor for associates' initial accommodation, the actual costs will be recovered via the associates' Swedish payroll.

### **Accompanied Accommodation Search Support**

All associates relocating to Sweden are entitled to support from a vendor to find long term / permanent accommodation.

The support services are company-funded and would be charged to the associate's project. Any additional services that the associate may procure from the vendor beyond the standard scope of support given to all associates will be at the associates own cost. Kindly bear in mind that no cash will be given in lieu of the search support if not availed by the assignee.

The associates are eligible for a limited scope accompanied search with the company identified vendor. The vendor will outline the scope of the service they are engaged to deliver and how the associate can most efficiently utilize them.

The vendor will work with the associate and identify necessary details for the accommodation search including accommodation type, location, budget etc. Once the list of properties has been identified for in-person visit, the associate would be accompanied by vendor for viewings. After the accommodation is finalized by the associate, vendor will help with the lease negotiation and closure.

Associates should initiate the service before their arrival in Sweden, as the vendor service enables associates to find and move into the long-term accommodation as soon as possible upon arrival to avoid staying in temporary accommodation (which is usually more expensive) and enable

subsequent payment by associates to private landlords. This service cannot be availed by the associates after 90 days of arrival in the Host Country.

Please note that the project will also bear any taxes and social security payments that may arise on the company-funded accommodation search support.

### **Bank Account Opening**

The standard service package that is provided by the company identified vendor for accommodation search support, also includes bank account opening support.

Associates should initiate the service before their arrival in Sweden, as the vendor service enables associates to quickly open a Swedish bank account to avoid delays in Swedish salary payments.

### **Registration Support**

Associates, and their dependents, will receive support from the immigration team to register with the local immigration authorities and collect the Residence Permits. All details on registration and deregistration are included in the welcome email that is sent by HRSS upon arrival in Sweden.

### **De-registration Support**

Associates, and their dependents, will also receive support from the immigration team to de-register with the local immigration authorities at the end of their assignment in Sweden.

### **Lease Breakage**

If the accommodation lease has to be terminated in Sweden following a change to the assignment duration / location before the end of the lease period, assignees can claim reimbursement of up to three month's actual rent paid to break the lease. The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams (Country Manager / Client Partner / Account Manager).

Such reimbursements will be based on actuals. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Sweden.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

The company will pay for any income tax and / or social security due on the lease break reimbursement where required.

### **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

## 4.33. Switzerland

### Inbound Relocation Policy

#### Introduction

This policy is applicable to all associates who travel to Switzerland for business reasons – business visit or relocation. It is intended to prescribe how the company will support associates with respect to accommodation and relocation while they are in the country temporarily or longer stay. This policy is effective from the 1<sup>st</sup> of August 2018.

#### Exclusions

This policy does not cover:

- New hires who are hired outside Switzerland and travel to Switzerland in order to take up their role with Cognizant Switzerland
- Domestic relocations within Switzerland

#### Relocation Entitlement

Associates relocating to Switzerland will receive support from the company for processing the work permits (where needed), traveling to Switzerland at the start and end of assignment (only) etc. This would be governed by the [Global T&E policy](#).

#### Initial Accommodation

- Initial accommodation bookings should be arranged by the associate as soon as they have the information that they are travelling to Switzerland
- Associates will bear the full expenses for any stay in the hotel / service apartment
- Associates can find a list of recommended initial accommodation providers at the [Switzerland country page](#).

#### *Important Points to Note:*

- Accommodation requests are valid only in the Canton for which the associate holds a valid Work Permit. Any inter-Cantonal address changes will need prior approval from the Immigration and HR team
- Accommodation requests need to be placed at least 14 working days in advance to ensure the best accommodation possibilities with our housing providers



- Average checkouts notice for the properties varies between 14 days and 30 days depending on terms and conditions which varies on the accommodation location. Please agree with the provider on check-in and check-out dates
- Please check with the provider for the acceptable payment methodology and corresponding details – bank account transfer / cash payment etc.
- Please ensure you have an accommodation confirmation in hand prior to your travel
- The provider will give you details on the address, hotel / service apartment booking
- Associates need to follow the guidance about the terms and conditions while using the provided accommodation. Paying attention on the cleanness, damages, and any other formalities
- Associate is responsible for any damage that occurs during his / her stay. Associate is responsible to report the damages to the provider and compensate for any damages that may arise. It is advisable to take out a liability insurance that may cover some of the damages during your stay in the initial accommodation
- Please provide proper written confirmation to the provider while exiting the apartment. Apartments in the Canton of Zurich have 2 weeks' notice and all other Cantons have 4 weeks' notice period. Even if the apartment is vacated before the notice period ends, the rent will be charged to the associate until the end of the notice period. It is the associates' responsibility to communicate with the provider about any changes to planned leaving dates
- If associates are not settling their dues with the property where they stay, the provider may seek company's help to collect the due by requesting a payroll deduction from the associate's salary

## **Travel Advance**

### *Associates relocating from India*

Associates will receive a travel advance of 7,000 CHF prior to their departure. This is to defray expenses incurred towards initial relocation / accommodation costs.

The travel advance will be recovered via the associate's Switzerland payroll in 5 equal instalments, starting from their 2<sup>nd</sup> month's pay in Switzerland. In the event of early termination of the assignment, you shall pay back the unsettled amount as instructed.

### *Associates relocating from other countries*

Associates can reach out to their Host Country Talent Management team to request for a salary advance.

## **Lease Breakage**

If an accommodation lease has to be terminated early in Switzerland due to a relocation out of Switzerland for business reasons before the end of the lease period, assignees can claim reimbursement of the expenses e.g., rent payable from the date they vacate the property to the end date of the lease or notice period (whichever is shorter) and any fee to break the lease early. The reimbursement is applicable only if the location change is initiated by Cognizant and is subject to approval from Client Partner and Country Manager. If the associate must stay in initial accommodation after leaving their own accommodation, they are not entitled to claim expenses for the initial accommodation.

Lease breakage reimbursements will be based on actuals and will be paid out through the payroll. The reimbursements are dependent on associate furnishing supporting documents. All lease breakage expense claims should be submitted prior to the departure from Switzerland.

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### 4.34. Taiwan

#### Inbound Relocation Policy

##### **Initial Accommodation**

Associates moving to Taiwan from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following the day of arrival) at the company's cost subject to a cap of 2,381 TWD per day for 21 days. This policy is effective from 1<sup>st</sup> October 2020.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Taiwan.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### 4.35. Thailand

#### Inbound Relocation Policy

##### **Initial Accommodation**

Associates moving to Thailand from their Home Country is eligible to receive initial accommodation support of up to 3 weeks (21 consecutive nights beginning with the night following

the day of arrival) at the company's cost subject to a cap of TBH 2476 per day for 21 days. This policy is effective from the 1<sup>st</sup> of October 2020.

The Global policy in [Section 3](#) of the [international relocation policy](#) will apply for all other benefits related to relocation into Thailand.

## **Relocation Helpdesk**

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### **4.36. UK & Jersey**

#### **Inbound Relocation Policy**

##### **Introduction and purpose**

This policy is applicable to all associates who travel to the UK on assignment or a business travel. It is intended to prescribe how the company will support associates with accommodation costs and onetime relocation costs while they are in the country temporarily during the initial period or a more permanent stay (which requires the associate to relocate their home to UK).

Associates who “relocate” to UK should read this document in conjunction with the [Global T&E policy](#) before entering the UK.

Relocation to the UK may involve moving costs and higher than normal accommodation costs during the initial time living in the country, this policy defines the financial support provided by the company for in scope associates. The document also contains information on company-paid accommodation when assignees are traveling for shorter durations. This policy is effective from the 1<sup>st</sup> of April 2018.

##### **Policy and Host Country Information**

**Host Country Information:** All associates contemplating travelling to UK are strongly encouraged to view the free information on UK posted [here](#).

**UK HR Benefits** on [Be.Cognizant Intranet site](#).

##### **Associate Types**

- Business travelers / Short term assignments without payroll transfer to the UK
- Medium term Assignments
- Long term Assignments (to UK)

## **Business travelers and short-term assignments (STA) without payroll transfer to the UK**

Associates who travel to UK and do not join UK payroll (i.e., for short assignments or business trips) are entitled to claim expenses in respect of accommodation and other items under the [Global T&E policy](#) and their Home Country addendum to that policy. There is no entitlement to bring family on such assignments at company cost. Any associate that brings family to the UK while on a business trip or short assignment without payroll transfer to the UK is fully responsible for any family members who may visit them while in the UK and no costs of such travels may be expensed.

In situations where a short-term assignment to the UK may result in the associate spending 30 or more days in the UK, without a payroll transfer to the UK, the associate and their manager should contact Global Mobility for advice on any income tax consequences that may arise. This is necessary to understand and potentially avoid additional cost and administration for the project and the associate.

## **Payroll transfer assignments of up to 270 days' duration**

Associates who go on UK Payroll for a period less than 9 months are entitled to the relocation benefits described in this policy. Such assignments are per company policy unaccompanied i.e., Cognizant does not support family members to accompany the associate. (Any such family travel is a private matter for the associate in which the company plays no role and provides no support).

## **Payroll transfer assignments of greater than 270 days' duration**

Associates relocating to UK for a specific assignment that is anticipated to exceed 9 months are entitled to the relocation benefits described in this policy. Associates travelling for this duration (or an assignment initially planned for less time that is extended to exceed this threshold) may be accompanied / joined on assignment by their dependents. This is provided the assignment conforms to the company policy for "dependent travel" and the family members are in scope of the policy for dependent travel support at the time the associate accepts their assignment (which will typically be assumed to be the date of the assignment letter).

## **Relocation and Accommodation Support Process and Policy Scope**

For relocations from India to UK, Associate should make initial accommodation arrangements personally as they will receive 1,700 GBP towards relocation allowance with the first month payroll.

## **Unaccompanied Accommodation Search Support**

Unaccompanied Accommodation Search Support requests have to be initiated through the [Relo App](#) (on [One Cognizant](#)). More information regarding UK destinations and company provided support is available via the portal.

Relocation policy support also includes all elements specified in this document and the global Relocation Policy.

## **Exclusions**

The benefits / terms of this policy do not apply to associates who move or travel for the following reasons.

- Relocations for personal reasons
- Domestic relocation within UK
- Associates not previously employed by Cognizant before commencing work in UK

## **Expenses and claims allowed under this policy**

Associates, who will transfer to the UK Payroll are entitled to the following relocation benefits:

### **Relocation Allowance**

Associates arriving in the UK on assignment will be paid a one-off Relocation Allowance of 1,700 GBP. This amount will be paid via the first payroll in the UK and will be subject to tax at the marginal rate. Associates are not required to retain any receipts to support any spend against this amount or return any unspent amount to the organization and similarly Associates will not be able to claim any other expenses outside of what is specifically mentioned in this policy and the [Global T&E policy](#) e.g., excess baggage up to the global policy limits is allowed. Associates are to pay the initial accommodation cost directly to the provider and are not eligible for expense claims.

### **Initial Accommodation**

Associates relocating to UK should use the one-off relocation allowance of 1,700 GBP towards expenses related to relocation such as initial accommodation. Associates are to pay the initial accommodation cost directly to the provider and are not eligible for any relocation expense claims.

### **Travel Advance**

#### *Associates relocating from India*

Associates relocating to UK from India will typically receive a 7,000 GBP Travel advance from Home Country employer that is repayable in 10 instalments from their UK salary as specified in their assignment letter. This cash flow advance is intended to assist associates to pay for 10 days mandatory quarantine hotel expenses, living expenses up to the time they receive their first salary in UK and may also support associates to fund advances required for apartment rental deposits.

#### *Associates relocating from other countries*

For associates relocating from other countries, travel advances will be provided based on request with and approval from the UK Talent Manager. The advance will be recovered in installments as per the communication.

Associates are also advised to reclaim expenses under this policy on a timely basis to reduce any cash flow pressures that may arise during the initial period of their assignment.

### **Lease Breakage**

Associates are advised to choose appropriate lease duration and breakage clauses when signing up for rental accommodation. Additionally, they should check with their manager to seek advice on their expected stay in UK before signing up for rental accommodation and align on likely project support for breakage costs that may potentially arise.

If the accommodation / lease has to be terminated following a change to the assignment duration / location by the Company before the end of the lease period, associates can claim reimbursement of the expenses e.g., rent payable from the date you vacate the property to the end date of the lease or notice period (whichever is shorter). The reimbursement is applicable only if the assignment change is initiated by Cognizant and is subject to approval from Business teams. In situations where an assignee necessarily entered into a lease for longer than the planned assignment duration lease breakage may also be claimed provided the manager was informed and acknowledged at the start of the lease / assignment of the risk that lease breakage expenses at end of assignment.

Such reimbursements – will be 2 months' rent OR 2,500 GBP whichever is less. The reimbursements are dependent on associate furnishing supporting documents. To ensure that relocation expenses can be processed before associates come off UK payroll and lose the ability to submit expenses through the UK system it is highly recommended that all lease breakage expense claims be submitted for processing at least weeks before the associate comes off UK payroll.

Scenario	Cost	Cost Allocation
Associate moves from UK to Home Country or another location due to early end of assignment (client driven)	Lease Breakage Travel Costs	Current account Team
Associate moves to offshore (personal emergency)	Lease Breakage Travel Costs	Associate responsible for lease and travel costs (travel costs may be reimbursed at business discretion if assignment is ended by associate)
Associate on long term sick leave while in the UK: returns to work in the UK, no assignment found and therefore associate repatriates to	Lease Breakage Travel Costs	Charge to the UK Operations. (UK talent manager to guide on how to do this and to approve)

Home Country		
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## Unaccompanied Accommodation Search Support

The company has tied-up with a vendor to provide associates with appropriate advice and guidance concerning their move to UK via the relocation portal and from the vendor. Associates may choose to receive the following support:

- Free and useful Information on UK like area guides, transportation, expat communities etc. which are useful for expats to settle down in UK is available [here](#)
- Support for finding private accommodation in the UK based on the associate's criteria like type and size of accommodation, location, cost, etc.
  - All associates (relocating from India to UK) are required to initiate their relocation support via the [Relo App](#) (on [One Cognizant](#)) before they arrive to the UK for their relocation support in finding the private accommodation. The [Relo App](#) will stay open after the associate arrives in the UK up until the associate closes their relocation in the system. This service cannot be availed by the associates after 90 days of arrival in the Host Country
  - Associates will have to raise their request for vendor support in the [Relo App](#) and it will be notified to their manager. The company will pay for the following services directly to the vendor – an unaccompanied accommodation search package which includes 5 arranged viewings, guidance on accommodation search & lease review assistance. The vendor will work directly with the associate in finding a shared / private accommodation
  - Associates are expected to provide necessary information / documents in time to the vendor to aid the accommodation search
- Associates requesting for additional services beyond the unaccompanied accommodation search support package can place a request with the vendor at their own cost

## Relocation Helpdesk

For any queries regarding relocations, please contact [Relocation@cognizant.com](mailto:Relocation@cognizant.com).

### 4.37. United Arab Emirates

## Relocation Expense Claims

### Visa Renewal Expense

Reimbursements related to Visa renewal / related fees of associate and their dependents including new born babies or any other additions / deletions in the immediate family during the assignments are allowed with appropriate supporting documents, since the Company takes all reasonable steps required to obtain a residence visa and work permit for the associate and residence permits for his / her spouse and dependent children (up to 2 kids, beyond which specific Local Human Resource approval is required) residing with the associate under the age of 18 (the associate's "Immediate Family"), if any. This is applicable for lateral hires as well.

## Other Claims

### Reimbursement of Immigration expenses

Cognizant offices in APAC recruit expatriate lateral hires and these lateral hires are required to complete the immigration formalities in their home countries (e.g., Thailand, Indonesia, Vietnam etc.), where Cognizant does not have presence and vendors to support these processes. For the expenses incurred for immigration purposes, these applicants pay initially and then claim reimbursement from Cognizant once they join. This is also applicable for Cognizant associates where our vendors are not supporting, and these expenses can be claimed with Global Mobility / immigration approval mail.

The expenses that can be claimed along with the requirements is given below:

Expense Type	Nature of Expenses	Requirements	Remarks
Immigration related fee	<ol style="list-style-type: none"> <li>1. Police Clearance Certificate</li> <li>2. Degree Certificate (incl. Mark Sheets) Legalization Fee</li> <li>3. Medical Check Fee</li> <li>4. Documents courier Fee</li> <li>5. Visa Stamping Fee</li> <li>6. Visa Stamping Expedite Fee</li> <li>7. Marriage and Birth certificate legalization fee or any other fee for dependents in order to obtain a residence visa and work permit for the associate and residence permits for his / her spouse and dependent children residing with the associate under the age of 18 (the associate's "Immediate Family"), if any</li> </ol>	Actual receipts with complete details. Confirmation mail from Global Mobility and Recruiter (as applicable)	Such reimbursement applies to all associates who are getting visas processed on their own due to the above-mentioned reasons



	8. Exit Clearance Fee 9. Visa Downgrading Fee 10. Affidavit charges for name Mismatch or previous experience letter 11. Photo taken fee		
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## Relocation Helpdesk

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## Inbound Relocation Policy – GSL / Local Partner Model

### Introduction

### Purpose and Scope

This Policy aims to enable the mobility of Associates to the United Arab Emirates ('UAE') where billable work (and by exception non-billable work as per the Scope section) can be undertaken with a payroll transfer through participation in Cognizant Technology Solutions Global Services Ltd ("CTS GSL") and co-employment by a Local Partner.

### Definitions

<b>Associate</b>	Associate means employees of CTS GSL who are seconded on a work visa to a Local Partner organization as designated in the Secondment Agreement, or through any other official letter issued by the Company.
<b>Dependent</b>	An Associates' spouse and / or a maximum of two kids below 18 years if they are living in the same household as the Associates & Residence visa is Sponsored by Associates.
<b>Home Country</b>	For the purpose of this document, Home Country is defined as India.
<b>The Company</b>	The Company means the Local Partner organization in UAE, where CTS GSL have entered into an agreement.
<b>Secondment</b>	Secondment is the temporary transfer to work for the UAE client as part of a Secondment agreement with the UAE Local Partner.

## **Scope**

This Policy is only applicable to Associates as defined above who are seconded to CTS GSL for the duration of their assignment. This Policy does not apply to Associates who are travelling under a different CTS assignment program (such as, but not limited to, the Payroll Transfer program, the SSA-model programs, Business Visa program).

As an exception, this Policy also applies to non-billable Associates who have the right to work in UAE and are seconded to CTS GSL and co-employed by a Local Partner. Such Associates will be notified by CTS GSL or the UAE Talent Manager where this applies.

## **Administration**

This Policy will be administered by the UAE Partner firm/s that CTS GSL works with and will be governed by an agreement between the UAE organization and Cognizant. Cognizant will actively engage with its UAE Partner to ensure the adherence to all statutory and Cognizant Policy requirements. Cognizant will also monitor the administration to ensure compliance to this Policy.

## **Business Conduct and Ethics**

During the period of any Secondment the Associate continues to be bound at all times by global policies of Cognizant Technology Solutions Corporation such as the Core Values and Standards of Business Conduct, Anti-Corruption, Acceptable Use Policy, and the Insider Trading Policy. In addition, it is expected that the Associate will respect and comply with local laws and customs. Failure to do any of the above may result in the Secondment being terminated and disciplinary action being taken.

## **Planning for a Secondment**

### **Immigration**

Global Mobility – Immigration Centre of Excellence will coordinate and advise on any immigration requirements in order for the Associate to complete or undertake the Secondment including visas, residence permits, work permits and other required documentation. Where appropriate additional requirements such as medical checks must be completed. Local immigration laws must be strictly followed and, therefore, it is mandatory that the Associate has the correct documentation before entering a country and a valid permit to start "work" (as defined by immigration law) in the Host Country.

In order that the appropriate documentation can be obtained, the Associate may be asked to supply certain information and is expected to comply promptly with requests from the Global Mobility team and any other stakeholders.

## **Dependents Travel**

Cognizant Associates who relocate to a new work location on a long term work permit and for longer than the minimum period as set out in the International Relocation Policy, are entitled to bring their Dependents with them and obtain Company support with respect to all visa / registration costs that are incurred by the relocation of the Dependents to join the Associate. In addition, Dependent(s) assistance will be as per the International Relocation Policy.

Regarding eligibility to bring Dependents, the minimum relocation duration as set out in the International Relocation Policy refers to the expected duration of the assignment (which may differ from the visa duration validity in some specific cases).

## **Travel Security**

As part of our duty of care towards our Associates, before you travel you are advised to visit the Travel Security Portal (<https://corporatesecurity.cognizant.com/Pages/travelsecurity.aspx>) to obtain security reports on your destination city (or any other place / country that you will be visiting), travel tips and do's & don'ts, and important information concerning security and medical assistance. You will also receive an email with travel security information once you book your trip via the travel portal.

## **General Terms and Benefits**

### **Work hours**

**Standard working hours:** 09:00 AM to 06:00 PM Sunday to Thursday or as applicable as per Customer establishment including 8 hours' work and 1-hour lunch break.

**Workday:** Any day amongst the work week of 5 working days (Sunday to Thursday)

**Weekly Rest Day:** Friday and Saturday or as applicable as per Customer establishment

### **Overtime**

In accordance with the Labour Law and the overtime policy, the Company has the right to require the Associate to work further hours as it considers necessary to perform the Associate's duties.

Any additional work entrusted to the Associate after the normal working hours or during holidays and Eid stated in this Policy shall be deemed overtime hours, unless the Associate occupies managerial or supervisory position within Company.

The Company shall pay the Associate an additional salary against the additional working hours according to Article 67 and 68 of the Labour Law and the applicable Cognizant overtime policy.

### **Medical Insurance**

The Company will provide medical insurance for every Associate and their Dependents as defined above. The Associate will be covered under an insurance plan currently administered by Cigna. In case of any medical emergencies and for further details of the medical insurance policy the Associate is requested to contact the HR point of contact.

### **Travel Advance**

A Travel advance is given to expatriates coming to UAE on a work visa. They will be paid an advance of AED 16,500 (AED 700 as cash will be paid prior to departure and AED 15,800 can be withdrawn from a Forex card). This is to defray initial expenses incurred towards setting up of their establishment. The advance will be recovered from the Associate's salary pay in 12 equal instalments, starting from the second pay period.

If the advance is paid in a different currency, any loss on conversion to AED can be expensed. The description on the expense claim form should be "Transaction fees" and submitted with proof of exchange loss (i.e., withdrawal slip / bank statement, etc.).

### **Initial Accommodation on Arrival**

Associates on a work visa / in principle approval will be entitled to hotel accommodation up to a maximum of thirty days from the date of arrival in UAE. The Associate would be responsible for 33% of their hotel room rent and the Company would pick up 67% of hotel room rent at actual. The approved limit of Company's contribution towards this is AED 550 per day. Any expenses incurred beyond the approved limit (exception) will require the approval of the BU COO. This facility is limited to hotel rent and applicable taxes and excludes any personal calls, room services and other expenses.

Original bills / receipts must be submitted along with a Travel & Expense ("T&E") Form for claiming this benefit.

Hotel accommodation **must** be booked through the UAE Admin or Cognizant travel desks.

## Rental Advance

Associates who are making their own arrangement for accommodation, are eligible for a rental advance, upon signing an undertaking.

For the first six months of employment, the Company assists by providing a rent advance on actual up to a maximum of AED 10,000 per month. The advance will be repaid by the associate in the following 5 months, as per the process followed for recovery (either through payroll or checks or by any other means) in UAE.

For the seventh to twelfth month of employment, the Associate's manager will provide a written confirmation whether the associate is expected to continue in UAE, upon which a second advance on actual up to a maximum of AED 10,000 per month will be provided. The advance will be repaid by the associate in the following 5 months, as per the process followed for recovery (either through payroll or checks or by any other means) in UAE.

The rental advance is:

- Conditional upon providing a signed undertaking as well as a copy of the lease agreement, to be submitted to HR with the Rental Advance request
- The lease agreement can be submitted within 7 days' post Rental Advance disbursement
- Associate to connect with CTSGSLME@cognizant.com to initiate the process

## Lease Breakage

The Company recognizes the Associate may incur costs in UAE due to early or untimely termination of an apartment lease as a result of repatriation. The Company may reimburse any costs relating to lease breakage on actuals subject to a cap of maximum of two months' rent.

The following documents would be required from the Associate in order to process the lease breakage amount:

- Agreement - The house agreement should be in the name of the Associate and the agreement should specify the date and duration of lease and the amount to be paid in case of lease breakage
- Receipt – Receipt from the landlord in the Associate's name for receiving the lease breakage amount
- Reimbursement - Complete the Expense Reimbursement Claim Form, detailing the nature of the expense and the amount being claimed and submit the receipts and Agreement. **Note:** If expenses incurred in UAE are submitted upon return to India, the T&E claims are to be made manually, **not** through ESA, by completing the Expense Reimbursement Claim Form in the usual manner. Upon approval of the business expense by the PM, payment will be credited to the Associate's ESA Bank account

\*The Company may reimburse any costs relating to lease breakage on actuals subject to a cap of maximum of two months' rent.

## Conveyance Expense

Conveyance expenses incurred from residence to airport and back on arrival and departure from UAE will be reimbursed at actual cost on submission of bills / receipts. The Associate will also be reimbursed at actual cost towards fare for travel from airport to place of stay and back to airport on arrival and departure in their Home location.

### **Excess Baggage**

Excess baggage expenses that are related to the UAE assignment will be reimbursed as set out in the International Relocation Policy.

### **Holidays and Leave**

#### **Annual Leave**

The Associate shall be entitled to paid annual leave of no less than twenty-two (22) working days. As exception where required the Company reserved the right to specify the dates of the Associate's annual leave according to the work requirements and taking into consideration the Associate's preferences in specifying his leave dates whenever possible, and the decision of the Company in this regard shall be final.

The Associate is not allowed to waive his annual leave against compensation or without compensation and he must enjoy it in its due year. The Associate may, upon approval of the Company, postpone his annual leave or days of it into the next year.

If the Associate has taken more leave than any pro rata leave entitlement on the termination of employment, he will be required to repay (including by way of deduction from any monies which would otherwise be payable to the associate by the Company) any amount received in respect of the excess to the Company.

The Company may require the Associate to take any accrued but untaken leave during any notice period being served.

Upon exhaustion of all annual leave, Associates can avail up to a maximum of 30 days of loss of pay (unpaid leave) in accordance with the leave policy which is available under Human Resources policies in Be.Cognizant Intranet site.

#### **General rules**

For Associates travelling on payroll transfer to another country, the applicable leave policy guidelines and terms and conditions will be that of the respective geographies to which the Associate is deputed and will be prorated for the duration of their stay in the deputed country.

Associates cannot use their accumulated UAE leave while on global assignment and vice versa.

Associates planning to take leave can apply through the EAM System.

In case of an emergency / unplanned leave, Associates shall promptly notify the HCM supervisor or business unit HR Talent manager to obtain written or oral approval before taking the leave and complete the leave application in EAM as soon as they return to work.

- If the Associate joins before 15th of a month, annual leave will be added to his/her leave account at the beginning of next month.
- If the Associate joins after 15th of a month, annual leave will be added to his/her leave account at the beginning of consecutive month.
- Annual Leave accrued during the current calendar year can be carried forward to the end of the next calendar year upon approval from Company, after which the leave pertaining to the former would lapse.
- Associates can avail a maximum of 5 days' annual leave in advance.
- Associates can also avail half day annual leave.

### **Sick Leave**

An Associate is entitled to a sick leave not more than 90 days either continuous or intermittent per each year or service, computed as follows:

- The first fifteen days with full pay
- The next thirty days, with half pay
- The subsequent Forty-Five, without pay

Please note that sick leave is not encashable.

Associates are not entitled to any paid sick leave during probation period.

Associates can also avail half day sick leave in case the leave is fully paid or without pay.

If a period of absence due to unavoidable illness or incapacity is for two or more calendar days, the Associate is required to produce a certificate from a qualified medical practitioner approved by the Government.

If the Associate's sickness is due to his own negligence or misconduct, for example, having consumed alcohol or drugs, there shall be no entitlement to sick leave or pay.

If the Associate is unable to attend work due to illness, it is his responsibility to inform his Manager. Calls should be made on the first day of absence before 9.00 am. Regular contact must be maintained on subsequent days of absence. Every effort should be made to call personally.

Where the Associate is absent from work on sick leave for a period in excess of 90 days in any twelve-month period, the Company reserves the right to terminate the Associate's employment. Whilst the Company will fully support Associates with genuine illness, in cases of abuse of the Company's sickness policy, disciplinary action will be taken.

### **Maternity Leave**

Female Associates are entitled to maternity leave, the total of which, in accordance with the Labour Law, shall be 45 calendar days.

If she has completed one year or more of continuous service with the Company on the date of childbirth she will be entitled to full salary during the maternity leave. If she has less than one year's continuous service on the date of childbirth she will be entitled to half of her salary during the maternity leave.

In an event where the Associate's maternity leave is exhausted and she is still suffering from illness as a result of the pregnancy or the birth of her child, she may take an additional 100 days (consecutive or non-consecutive) without pay subject to a medical certificate being provided to this effect.

The female Associate should keep the Company informed as to when she intends to start her maternity leave as this will help the Company to plan cover arrangements. Maternity leave is in addition to any other leave that the Associate is contractually entitled to. During the 18 months following birth of the child, if the female Associate nurses her child, she has the right to two paid intervals every day for the purpose of nursing the child. The intervals should not exceed half an hour each. If the Associate wishes to take such nursing breaks, this should be discussed with her line Manager.

## **Payroll Process**

### **Initiation of Onsite Payroll; De-activation of Indian Payroll**

Onsite Payroll will be activated effective at the date of Arrival of the Associate in UAE on Work Permit. Cognizant Base Location payroll will be deactivated on the day preceding the day of activation of the Onsite Payroll.

### **Deactivation of Onsite Payroll; Activation of Indian Payroll**

The onsite payroll will be deactivated effective the day on which the Associate boards the flight back to base location. The Cognizant Base Location payroll will be activated on the day succeeding the day of deactivation of the Onsite Payroll.

## **Taxes**

### **General**

Associates remain fully responsible for their Indian tax liability and tax return filings. Taxation in the Host Country will be administered by CTS GSL. Any Host Country taxes will be paid by CTS GSL and charged to the relevant project code. Where income tax compliance obligations arise at the Host Country, the Associate is required to fully cooperate with CTS GSL or its designated vendors in complying with those obligations including where they remain outstanding at the end of the Secondment. Where an income tax refund arises in respect of estimated taxes paid by



the Company (for example refund of excess payments on account, double taxation credit claims) the Associate is required to cooperate in obtaining their refund and passing it to the Company.

## **UAE Assignments**

The UAE assignment model is a payroll transfer to UAE. In common with other payroll transfer assignments, Associates remain responsible for their personal tax situation. Therefore, all Associates who are on payroll transfer assignments are responsible for filing their tax with the India tax authorities if they remain a tax resident of India.

No UAE employment tax will be withheld whilst on assignment in UAE, as there is 0% employment tax. However, please keep your “Global” Tax Position in mind: If you remain a tax resident of India, there might be Indian tax due on the earnings from your assignment.

## **Gratuity Scheme**

Associates travelling from India are required to note that the benefits under the Gratuity Scheme will be applicable to them during an overseas assignment to UAE. The benefits under the Gratuity Scheme will be applicable for Associates who would return to India after the completion of their assignment(s) and not resign from the services of the Company during their stay at onsite.

On the termination of the relation of work of the workers who are not beneficiaries of the Social Insurance Law, the employer shall pay a post service gratuity. In accordance with the Labour Law, Associates are entitled to end-of-service benefits as per the table below.

<b>Length of Employment</b>	<b>Gratuity</b>
< 1 year	No gratuity applies
1 - 5 years	21 days basic salary for the length of service
5+ years	21 days basic salary for the first 5 years of service, 30 days basic salary for the remaining length of service

The gratuities are calculated based on the final basic salary, and any fraction of a full year is paid on a pro rata basis. No end of service benefit applies to associates who have been employed for less than a year.

If the Associate is a UAE or Gulf Cooperation Council nationals, a pension contribution will be paid monthly in lieu of end of service gratuity paid to the Associate through the General Pensions and Social Security Authority.

## End of Assignment

The Associate should ensure their Host Country line manager and Home Country Talent Manager are notified when their Secondment ends and confirm the date of repatriation to India. Any end of Secondment processes will be notified to the Associate who should comply within the deadlines indicated.

The Associate is responsible for closure of their Host Country bank account (if any) and transfer of funds out of that jurisdiction.

When the Associate returns back to Cognizant India on a payroll transfer, then the previous India leave balance will be credited back to their leave account subject to the then applicable leave Policy of Cognizant India.

## General

- Any deviation from the provisions made in the clauses mentioned in the Policy will require prior approval
- Requests for exceptions to be made to this Policy must be referred to CTS GSL or its authorised designate. CTS GSL reserves the right to reject such requests
- Associates should contact the GSL POC for any clarifications
- In the event that any of the clauses or content in this Policy is in conflict with the laws of UAE, please note the laws of UAE will apply
- The Company may, notwithstanding the eligibility and terms mentioned above, at its discretion amend, modify or withdraw this Policy

## Point of Contact

1 <sup>st</sup> Level Point of Contact	2 <sup>nd</sup> Level Point of Contact
CTSGSLME@cognizant.com	Julia Hasillo (660035)

**If you have any questions, please raise them by emailing CTSGSLME@cognizant.com or refer to the following section on frequently asked questions.**

## Frequently Asked Questions

- 1) What is CTS GSL and why am I being seconded to CTS GSL?
  - a. CTS GSL is a Cognizant Company that is registered in England and Wales. The Secondment arrangement provides Cognizant the ability to move individuals in a responsible and prompt manner to certain countries.
- 2) Which Cognizant entity / country will issue my payslip?

- a. CTS GSL has arranged for you to be co-employed by a Local Partner in UAE to facilitate your work permit and payroll.
- 3) Will my HCM / reporting manager remain the same?
  - a. Your HCM manager remains the same and the onsite project manager information will be available with your HCM manager.
- 4) Will I continue to receive my salary in India?
  - a. No, you will be co-employed locally in UAE by the Local Partner who will pay your salary. You will need to open a bank account in UAE and your remuneration will be deposited into that account by the last day of the month.
- 5) Do my medical and other benefits continue in India?
  - a. Yes, your benefits plan remains as is. Cognizant will ensure you receive additional medical coverage (for you and any Dependents present in UAE) during your Secondment, arranged directly by Cognizant or through the Local Partner, and will notify you of the details.
- 6) Will I have to file taxes in the UK?
  - a. You are not required to file taxes in UK as you will not be physically present in the UK. The Associate should not visit the UK without the visit required being reviewed and authorized by the CTS GSL UK team (CTSGSLME@cognizant.com), as this might attract UK taxes.
- 7) How do I claim expenses incurred in UAE?
  - a. Expenses are submitted to the UK Finance team who act as administrators to CTS GSL. You will be provided with the Expense Reimbursement Claim Form, this will include the details and statement of processes. Expenses will be paid directly to you into your bank account in UAE in AED.
- 8) What will be my holiday and hours schedule while on Secondment?
  - a. Please see section Holidays and Leave of this Policy.
- 9) Will Cognizant arrange accommodation for me in the Host Country?
  - a. Please see section Initial Accommodation on Arrival of this Policy.
- 10) Will I be able to travel to the UK for meetings or non-billable work, etc.?
  - a. No, during the time you are seconded to CTS GSL you should not visit the UK. If the need arises, it is imperative that the visit required is reviewed and authorized by the CTS GSL UK Team (CTSGSLME@cognizant.com), as this may attract UK taxes.

## 5. Appendix A International Relocation Process

When an associate is moving INTO a country from another there are certain steps which need to be followed by the associate, the associate's ESA Project Manager and the associate's HCM Supervisor. Associates entering any country on a Business Visa are not considered to be relocating, as they MUST remain on the payroll of their Home Country.

### Step 1

The associate and / or manager should validate with the immigration department that the associate intending to relocate has a right to work at the intended location or can obtain it by the

intended relocation date. For further information please raise a request in the [Visa Request Application](#) (VRA) available on [One Cognizant](#).

## Step 2

The associate's current ESA Project Manager is required to update the associate's work location via ESA/Quick Assignment with reason code 'Move across Country—Payroll Chang' after Travel request initiation by the associate.

**It is important that PMs should refer to the guidelines and steps triggered to them by email post travel request initiation by the associate.**

Relocation benefits (e.g., initial accommodation, air travel, any additional/optional services etc.) cannot be ordered through company portals until the associate is allocated to the project. It is recommended for this update be done at least 3 weeks prior to the date on which the associate needs to relocate to ensure the following:

- All necessary updates to payroll such tax withholding changes occur on time.
- Vendors are able to accommodate requested dates, travel tickets are booked well in advance to meet the advance purchase travel policy
- The associate has adequate time to plan their move and obtain education on how to exit the current location and how to join at the new location smoothly
- The associate & his / her HCM Supervisor will receive an automated ESA alert within 24- 48 hours of the project allocation update

## Step 3

Ensure to enroll early for your relocation orientation to the country to which you are relocating and obtain the checklist and instructions on exiting your origin country smoothly. For further information please go to the [relocation orientation pages](#).

## Step 4

Relocating Associates should initiate (and plan to complete) their Home Country clearance activity prior to their relocation to avoid any un-necessary delays or inconvenience to their relocation.

India Outbound Associates should obtain approval from below teams for their successful Home Country clearance.

<b>One IT</b>	IT Assets – Laptop, Mobile phones, RP Cards, and other assets
<b>Corporate workplace services</b>	Access cards, Runner Keys, Facility pass
<b>Finance payroll &amp; Travel</b>	All outstanding dues / loans acquired should be cleared and submit all Home Country AMEX card transactions and get it approved.

<b>Library</b>	Any books and other library materials pending
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#### Step 4 (a) for international relocations from the US / Canada to Canada / US / India

Please note that the following types of relocations must be initiated through the [Relo App](#) (on [One Cognizant](#)):

- Canada to the United States or India
- The United States to Canada or India

Please access this tool as early as possible to kick off your relocation. You do not need to be allocated to start your preparations (but allocation is required prior to final approval). You cannot initiate a relocation in the app on or after your travel date. Please be aware that if you do not initiate in advance, you will not be able to avail of the services and support available via the app.

This Portal will help guide your end-to-end Relocation process. The Step-by-Step Wizard will walk you through required information for:

- Getting your Relocation approved by your Project Manager
- Moving your Household Goods and Auto
- Breaking your lease
- Booking initial accommodation while you search for a new place
- Booking your Air Travel
- Resources to get to know your new location
- Optional assistance for apartment search

At the end of the Step-by-Step Wizard, you will submit a total Relocation Budget to your Project Manager for approval. Your services will be ordered upon Approval.

Note that if the weight of your household goods is less than 500 pounds, you should consider shipping your goods via UPS or an equivalent shipping provider and submit for reimbursement via [Concur](#), as the cost may be less.

Please be sure to review both the Relocation App User Manual and the Relocation FAQ for additional information on raising requests in the app.

#### URL

Associate Manual

Approver Manual

#### Step 4 (b) for international relocations from India

Ensure to read the relocation policy for the country to which you are going and become aware of how to initiate your initial accommodation and any other support that is available for that Host Country.

Travel should be initiated via the [Travel and Expense](#) app on [One Cognizant](#). Additional support is available for certain relocations via the [Relo App](#) ([One Cognizant](#)):

- India to Belgium, Canada, France, Germany, Ireland, The Netherlands, Spain, UK, US

- The services available via the [Relo App](#) are described therein and are within policy for these relocation combinations. Associate are advised to avail of the services for their own good

#### **Step 4 I for other international relocations (i.e., those not originating in Canada, India, or the US)**

Ensure to read the relocation policy for the country to which you are going and become aware of how to initiate your initial accommodation and any other support that is available for that Host Country.

Associates must fill out the Relocation Request Form which can be obtained from Amex (GBT) and booking travel through them. The form is also available for download via the [Travel and Expense](#) app on [One Cognizant](#).

**No relocation (payroll travel) is to be booked using the [Concur](#) online booking tool which is for non-relocation business travel only.**

#### **Relocation Policy exceptions**

Exceptions to the relocation policies must be approved by the Project Manager of the project bearing the cost of relocation provided that the Project Manager has a grade of Director or above. Should the Project Manager have a grade below Director, the Policy Exception Approver will be the first Director+ Associate in the Project Manager's upward reporting hierarchy in HCM.

## **6. Appendix B Travel Advance Guidelines for India Outbound**

This section covers all the published country specific travel advance rates.

Country	Travel Amount	Advance	Forex Card	Cash	Loaded Currency
Argentina	300		-	300	USD
Australia	7,000		6,800	200	AUD
Belgium	4,000		3,800	200	EUR
Brazil	3,000		2,800	200	USD
Canada	7,000		6,800	200	CAD
Canada(Effective1 <sup>st</sup> Apr 2023 )	10,000		9,800	200	CAD
China	4,500		4,300	200	USD
Costa Rica	3,000		2,800	200	USD
Czech Republic	4,000		3,800	200	EUR
Denmark	75,000		73,500	1,500	DKK
Finland	6,500		6,300	200	EUR

France	4,000	3,800	200	EUR
Germany	4,000	3,800	200	EUR
Hong Kong	35,000	33,500	1,500	HKD
Hungary	3,500	3,300	200	EUR
Ireland	5,000	4,800	200	EUR
Italy	4,000	3,800	200	EUR
Indonesia	4,500	4,300	200	USD
Japan	525,000	509,000	16,000	JPY
Jersey	4,000	3,800	200	GBP
Latvia	4,000	3,800	200	EUR
Lithuania	4,000	3,800	200	EUR
Luxembourg	4,000	3,800	200	EUR
Malaysia	4,500	4,300	200	USD
Mexico	3,000	2,800	200	USD
Netherlands	4,000	3,800	200	EUR
Netherlands (Effective 1 <sup>st</sup> Mar 2023)	6,000	5,800	200	EUR
New Zealand	6,000	5,700	300	NZD
Norway	76,000	73,400	2,600	NOK
Philippines	4,500	4,300	200	USD
Poland	4,000	3,800	200	EUR
Portugal	4,000	3,800	200	EUR
Qatar	16,420	15,720	700	QAR
Romania	4,000	3,800	200	EUR
Saudi Arabia	24,000	23,200	800	SAR
Singapore	6,000	5,750	250	SGD
Slovakia	4,000	3,800	200	EUR
South Africa	35,000	33,250	1,750	ZAR
South Korea	3,000	2,800	200	USD
Spain	4,000	3,800	200	EUR
Sweden	70,000	68,100	1,900	SEK
Switzerland	7,000	6,800	200	CHF
Taiwan	4,500	4,300	200	USD
Thailand	4,500	4,300	200	USD
UAE	16,500	15,800	700	AED
United Kingdom	7,000	6,800	200	GBP
United States	5,000	4,800	200	USD
Vietnam	4,500	4,300	200	USD

### Associate's Entitlement for Travel Advance

All associates travelling from India to another country on payroll transfer are eligible to receive the travel advance. The Deputation letter issued to the associates contains specific details on the same. For further details please reach out to GITForex (GITForex@cognizant.com).

### Procedure to get the Travel Advance

Post the approval of Travel request, a mail with advance details and vendor POC details is sent out to associates by the GITForex team. (GITForex@cognizant.com). Associates should sign the



“Receipt for Travel Advance Payment” at the time collecting the travel advance amount which includes the terms and conditions in detail.

#### **Procedure to settle back the Travel Advance to Cognizant:**

Recovery of Travel Advance given for payroll transfer would commence via deduction through Host Country payroll after the 45<sup>th</sup> day of the travel. Associates can refer the “Receipt for Travel Advance Payment” for the recovery procedure and other terms and conditions. However, if the associate happens to return to India Payroll before the completion of the installment period, then the same has to be settled immediately in the month of return and it is not possible to do the installment recovery in India Payroll.

#### **The associate has the following options to settle his / her travel advance:**

- **Surrender the balance in the Card and cash in hand with the HDFC representatives**
  - Any unspent / unutilized allowance must be surrendered by the associate to HDFC Bank, and the proceeds credited to the current account of CTS held with the bank. (Note: HDFC will not accept overseas cheque / INR cheque / Banker's cheque / forex coins for this purpose)
  - Cognizant associate can initiate online currency surrender request to HDFC using this [link](#)
  - Please refer to “Contract Information” section to know the HDFC representatives of respective location
- **Associate has the option of settling in INR**, however, the exchange rate would be the date on which the amount is settled, and associate has to reach out to TvIAdvanceRecovery (TvIAdvanceRecovery@cognizant.com) for getting that particular days' exchange rate
  - Associate should update this [link](#) to ensure that the advance is closed with fund transfer or HDFC surrender with the fund transfer screen shot or HDFC acknowledgement as appropriate
  - Once the amount is received by Cognizant India, associate would get a confirmation mail from the app directly
  - In case of any further queries associate may reach out to TvIAdvanceRecovery (TvIAdvanceRecovery@cognizant.com)

Contact Information Policy related queries	Indiaoutboundpolicy@cognizant.com
Forex / Travel Advance Related queries	GITForex@Cognizant.com
Settling of advances	TvIAdvanceRecovery@cognizant.com
HDFC Bank representatives	The POC details are shared with the associate in the initial email of the Forex requirement

## **7. Policy Modifications**

Policies expressed in this document are subject to review by the company. The company reserves its rights to delete or change these policies or introduce new policies. The company also reserves the rights to vary the way in which the benefits are delivered.

## 8. Version History

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
31/10/2019	North America	Entire Policy	R., Anitha
1/11/2019	Hungary	Travel Advance & Initial Accommodation	R., Anitha
15/11/2019	Czech Republic	Travel Advance & Initial Accommodation	R., Anitha
15/11/2019	Portugal	Process & Initial Accommodation – Assignees	R., Anitha
15/12/2019	Poland	Entire Policy	R., Anitha
15/12/2019	Travel Security	Travel security link updated	R., Anitha
1/1/2020	Norway	New Travel allowance updated	R., Anitha
15/12/2019	Poland	Removed Travel advance for ROW travelers & updated long term home search policy	R., Anitha
1/2/2020	Sweden	One time allowance increased	R., Anitha
29/2/2020	Resignation	Resignation policy updated in section 3.19	R., Anitha
1/3/2020	Hungary	Increase in Travel advance & decreased in number of days of Initial accommodation	R., Anitha
15/3/2020	Benelux	Replaced Accommodation manager approval with Project Manager in Lease Breakage	R., Anitha
15/3/2020	Australia	Initial stay policy updated	R., Anitha
1/6/2020	North America	Extended Canada Relocation Addendum	Song-Tran, Elizabeth
15/6/2020	Netherlands	Netherlands Initial stay – New Vendor is updated	R., Anitha
15/6/2020	New Travel Vendor	Travel Vendor AMEX (GBT) is updated	R., Anitha
30/6/2020	Netherlands	New policy on corporate apartment & Initial stay is updated	R., Anitha

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
30/6/2020	Deviation process policy	Policy was removed from all countries except for Netherlands	R., Anitha
15/08/2020	Covid-19 related expenses	Policy updated for Covid-19 expenses	R., Anitha
25/8/2020	Ireland	Relocation and accommodation application process – General policy applicable for associate traveling from all countries to Ireland  Relocation email is updated in general queries  About HR – is replaced with Ireland home page	R., Anitha
2/9/2020	Excess Baggage	New policy on Excess Baggage is updated	R., Anitha
1/10/2020	Initial Stay Policy	New Initial stay policy updated for APAC countries	R., Anitha
15/10/2020	Home Search Policy	Restriction on Home Search Policy is updated for European countries including UKI	R., Anitha
15/11/2020	Conversion Charges on Forex cards	Policy updated in section 16.1.1	R., Anitha
1/12/2020	Denmark	New Denmark Policy update	R., Anitha
1/12/2020	Norway	Initial accommodation & Initial accommodation initiation updated	R., Anitha
15/12/2020	Finland, Sweden, Poland, Spain	Initial accommodation & Initial accommodation initiation revised policy updated	R., Anitha
15/12/2020	Non-Adherence policy	Non-adherence policy updated in Section 1.3	R., Anitha
15/12/2020	Denmark, Netherlands, Hungary, Norway, Spain, Poland, Portugal, UK, Sweden	Revised One time allowance policy is updated	R., Anitha
15/12/2020	North America	Update in lease breakage	N., Rohini
30/12/2020	Belgium	Revised the Corporate Accommodation stay duration to 3 months	N., Rohini
30/12/2020	Latvia	Updated the temporary	N., Rohini

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
		accommodation booking via Amex	
30/12/2020	Czech, Finland, Ireland, Latvia, Luxembourg, Poland, Spain, Sweden, Swiss	Updated Initial Accommodation policy	N., Rohini
13/01/2021	Swiss	Updated the links from Be Cognizant page for initial accommodation	N., Rohini
13/01/2021	Ireland	Updated the duration of stay	N., Rohini
13/01/2021	Belgium	Updated the initial stay cost & duration	N., Rohini
13/01/2021	All CE countries	Updated the POC details in General Query section	N., Rohini
22/1/2021	Global Policy	Covid-19 Related Expenses update	Dhinoo, Reema
05/03/2021	Canada travel advance	Increase in travel advance amount from 5,000 CAD to 7,000 CAD due to stop over expenses	Swaminathan, Ramya
05/03/2021	Philippines Initial Stay	Initial stay policy change to 21 days after work permit stamping at approved limit 8,000 PHP per day	Swaminathan, Ramya
16/04/2021	Canada – Initial commute cost	Associates can avail car rental benefit after mandatory quarantine period, if any, and will not require additional approvals	Swaminathan, Ramya
21/04/2021	UK Travel advance	Increase in travel advance amount from 4,000 GBP to 7,000 GBP due to 10 days mandatory hotel expenses	Swaminathan, Ramya
21/04/2021	Philippines	Removed guest house information	Swaminathan, Ramya
04/05/2021	AMEX GBT Mail ID change & Relocation request form	Updated the document with the latest relocation request form	Swaminathan, Ramya
05/05/2021	Canada Inbound policy extended	Canada Inbound policy extended to December 31, 2021	Swaminathan, Ramya
05/17/2021	Australia - Relocation Expense clawback	Updated the Relocation expense clawback policy for Australia	Swaminathan, Ramya
05/17/2021	Belgium –Corporate	Updated the Belgium – Corporate	Swaminathan,

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
	accommodation policy	accommodation early termination clause	Ramya
07/14/2021	Germany – Initial accommodation booking	Updated the Germany initial accommodation booking according to the immigration support requirement	Swaminathan, Ramya
07/27/2021	Covid -19 expense policy	Added a clause to the Covid -19 expense policy (Section – 3.16)	Swaminathan, Ramya
08/11/2021	Argentina Inbound Relocation policy – V.2.3	Updated complete Argentina Inbound relocation policy and wording update as per V.2.3 <ul style="list-style-type: none"> <li>- Scope</li> <li>- Eligibility Criteria – Coverage &amp; Exclusions</li> <li>- Travel benefits</li> </ul> Relocation benefits	Swaminathan, Ramya
9/28/2021	Relocation travel booking form	Updated the latest travel booking form in Page – 92 & 66	Swaminathan, Ramya
9/29/2021	Canada Inbound policy extended	Canada Inbound policy extended to June 30, 2022	Swaminathan, Ramya
02/11/2021	Australia Inbound Policy – Travel Advance	Increase in travel advance amount from 4,500 AUD to 7,000 AUD in order to meet the quarantine expenses	Ravichandran, Arun
16/11/2021	KSA Inbound Policy - Travel advance	Increase in travel advance amount from 1,6887 SAR to 24,000 SAR in order to meet the quarantine expenses	Swaminathan, Ramya
30/11/2021	Lithuania – Housing allowance	Updated Lithuania housing allowance benefit	Swaminathan, Ramya
07/01/2022	Travel Advance Guidelines	Updated Travel advance amount for Qatar	Ravichandran, Arun
23/02/2022	Ireland – Initial Accommodation	Updated the Initial Accommodation policy for Ireland	Ravichandran, Arun
13/04/2022	Canada – Initial Accommodation	Updated the Initial Accommodation policy for Canada Inbound	Ravichandran, Arun
01/05/2022	Canada – Amendment team – email address updated	Updated the email address for location change amendment team	Ravichandran, Arun
13/5/2022	Canada-Update Canada Relocation	Updated the termination date of Canada Inbound Relocation	Song-Tran, Elizabeth

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
	extension date	Addendum to December 31, 2022	
23/5/2022	Nordics Travel Advance Update	Updated the Travel advance amount for Norway, Sweden, and Denmark	Ravichandran, Arun
23/5/2022	Denmark – Initial accommodation & Home search service update	Updated AMEX GBT as initial accommodation service provider and reimbursement for Home Search service	Ravichandran, Arun
31/5/2022	Nordics One-Time Allowance and Norway Travel Advance Update	Updated the One-Time Allowance amount for Norway, Sweden, Denmark and Finland	Ravichandran, Arun
15/6/2022	UK Yearly Travel Allowance	UK Yearly Travel Allowance updated	Ravichandran, Arun
01/07/2022	Travel Insurance	Travel Insurance information updated	Ravichandran, Arun
14/07/2022	Canada Inbound Relocation: Temporary Housing	Extend temporary housing coverage one additional week	Song-Tran, Elizabeth
30/08/2022	Mexico Inbound Relocation Policy	New Policy	Song-Tran, Elizabeth
26/9/2022	Canada Inbound Relocation Policy	Section 28.1.9: Accrued Vacation	Song-Tran, Elizabeth
21/11/2022	Global Relocation Benefits	Removed Lease Brokerage Fees Section	Vonk, Anne Marije
21/11/2022	All	Updated formatting	Vonk, Anne Marije
21/11/2022	All Country Specific Policies	Updated queries / contact details	Vonk, Anne Marije
21/11/2022	Norway, Sweden	Removed section on corporate accommodation protocol / reference to company paid for or corporate accommodation	Vonk, Anne Marije
21/11/2022	Travel Advance Overview	Updated travel advance countries (added some active countries, removed inactive countries)	Vonk, Anne Marije
21/11/2022	Czech Republic	Removed Corporate Apartment Addendum	Vonk, Anne Marije
22/11/2022	Belgium, Luxembourg, UK, Ireland	Removed section overview of relocation policy	Vonk, Anne Marije
21/11/2022	Relocations between the United States and Canada	Section 28.2.9: Accrued Vacation	Song-Tran, Elizabeth
22/11/2022	All Country Specific Policies	Removed sections on dependents, business visit support, and travel	Vonk, Anne Marije

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
		on business visit / relocation travels	
22/11/2022	All	Updated all links and any references from OneC to BeC	Vonk, Anne Marije
22/11/2022	Associate Travel	Updated the travel booking process	Vonk, Anne Marije
22/11/2022	Appendix A, query handling, queries section	Removed Resources and queries section and updated this in the query handling section	Vonk, Anne Marije
22/11/2022	Australia	Included lease breakage clause in line with the deputation letters	Vonk, Anne Marije
28/11/2022	Czech, Finland, France, Hungary, Latvia, Lithuania, Norway, Poland, Portugal, Spain, Sweden, Switzerland	Merge separate policy and process sections regarding accommodation services into 1 section	Vonk, Anne Marije
28/11/2022	Finland	Updated process to request for home search service for associates travelling from another country than India	Vonk, Anne Marije
28/11/2022	Denmark	Updated initial accommodation, long term home search and settling in section	Ravichandran, Arun
28/11/2022	Latvia, Lithuania, Sweden, Switzerland, UK	Updated home search process from requesting relocation helpdesk to navigating to Relo app or the country specific page on BeC	Vonk, Anne Marije
28/11/2022	All	Updated consistent wording throughout the policy for relocation allowance, initial accommodation (replaced definition of temporary accommodation), vendors (removed DSP from definitions), and accommodation search, destination country, etc.	Vonk, Anne Marije
28/11/2022	General Policy – Advances	Updated the advances section in the general policy	Vonk, Anne Marije
	Country specific policies – Travel Advance	Updated consistent wording for travel / salary advances section in the country specific policies	
05/12/2022	Balance Forex card	Updated process and links following confirmation from	Vonk, Anne Marije

Revision Date (DD/MM/YYYY)	Section	Description of Change	Updated by
		GITFOREX team	
05/12/2022	NA Policies	Full review and updates on all NA policies	Song-Tran, Elizabeth
06/12/2022	US to Canada Policy	Update of all travel from US to Canada to 4 weeks of temporary accommodation covered at 100%	Song-Tran, Elizabeth
07/12/2022	KSA, Oman, Qatar, UAE Policy	Included the GSL LP policies for KSA, Oman, Qatar, UAE	Vonk, Anne Marije
15/12/2022	Country specific policies	Excluded sections on transportation reimbursement of airport to initial accommodation / conveyance and travel cost as covered in generic policy	Vonk, Anne Marije
27/12/2022	Global Relocation Benefits	Included Lease Brokerage Fees Section	Vonk, Anne Marije
24/02/2023	Canada Travel advance Amount updated	Updated the Travel advance amount for Canada (effective 1st April 2023)	Arun Ravichandran
24/02/2023	Netherlands Travel advance Amount updated	Updated the Travel advance amount for Netherlands (effective 1st Mar 2023)	Arun Ravichandran
20/07/2023	Canada Relocation Addendum section updated	Updated Relocation Benefits for Canada	Song-Tran, Elizabeth
26/07/2023	Netherlands Relocation allowance update	Updated Relocation allowance for Netherlands	Arun Ravichandran

## 9. Policy Control Information

**Policy Name:** International Relocation Policy

**Department:** Global Mobility

**Revision Date:** 28-12-2022

**Effective Date:** 28-12-2022

**Policy Owner:** Narendra Parthasarathy,  
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