

**International Assignment Offer to McLean, United States**

*Terms and Conditions of which are in accordance with KPMGI’s Global Opportunities (GO) International Assignment Policy (Effective 1st January 2024)*

Dear Tuhin,

We are pleased to present your GO international assignment offer for you to join KPMG LLP in McLean and have provided an overview of this offer below. Please review this offer with your Home Performance Manager to ensure it aligns with your performance management, career goals and objectives. It is important to follow the instructions outlined under [Next Steps](#Next_Steps) if you wish to accept this assignment opportunity.

The applicable policy summary for your Global Opportunities (GO) international assignment can be found here: [GO Host-Peer (Employees) International Assignment Policy Summary](https://spo-global.kpmg.com/sites/go-oi-bus-People/GlobalMobility/Forms/AllItems.aspx?id=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility%2FHost%2DPeer%5F%28Employees%29%5FIA%5FSummar%5F%282024%29%5FAssignee%2Epdf&parent=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility).

**Please direct any questions regarding your GO international assignment to your Host Global Mobility Professional (GMP), Kathleen Antognini, kantognini@kpmg.com or your home country GMP, Manievannan Ranganathan, mranganathan@kpmg.com.**

For the purposes of your international assignment, your home location is considered to be Bangalore, India (“Home”).

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| **GO Host-Peer (Employees) International Assignment Offer** | | |
| **General** | | |
| **International Assignment Duration:** | * ***Start Date:*** *[Must be a Monday] August 5, 2024* | |
| * ***End Date:*** *August 8, 2025* | |
| ***Important information on your start date****: This offer is contingent upon your obtaining a visa/work permit by your start date. Travel arrangements should not be made until a visa/work permit is secured. The Host GMP will provide travel clearance and guidelines as per Host Country policy.* | |
| **Host Practice/ Function:** | * *Advisory* | |
| **Host Network/ Line of Business:** | * *Technology Enablement* | |
| **Legal Name of Host Entity:** | * *KPMG LLP* | |
| **Host Office Address:** | * *8350 Broad Street, Suite #900, McLean, VA 22102* | |
| **Host Cost Center #:**  **Host Business Unit #:** | * *Cost Center #: 28212387* * *BU #: US289* | |
| **Host Performance Manager:** | * *Christopher Burns* | |
| **Host Partner:** | * *Ryan Burns* | |
| **Host HR Contact:** | * *Nicole Goodrich* | |
| **Job Grade/ Level:** | * *US Job Title: Senior Associate Advisory* * *US Sub Level:* * *US Job Code:* *1050* | |
| **Is a Foreign License equivalent of the U.S. CPA required for this Job Level?** | * *N/A* | |
| **Compensation Overview** | | |
| *Please refer to the* [*GO International Assignment full policy document*](https://view.ceros.com/eyeful-presentations/options-tree-v8-1) *for additional details.* | | |
| **Compensation Basis and Payroll:** | * *Host-country compensation methodology, including host-basis tax approach.* * *Assignee transfers to host country payroll.* | |
| **Family:** | * *Spouse* | |
| **Compensation and Benefits** | | |
| **Base Salary:** | * *Base Salary: US$150,000* | |
| **Incentive Compensation:** | * *Eligible for plans in host location (host-country basis) [in lieu of any home country plans].* | |
| **Benefits:** | * [*Employee Benefits Rate Sheet*](https://kpmgus.sharepoint.com/:b:/r/sites/US-OI-BUS-People/USGMInboundFormsGenInfo/Benefits/Employee%20Benefits%20Rate%20Sheet%20-%202024.pdf?csf=1&web=1&e=nxOc32) | |
| **Working Hours and Time off:** | * *Working hours, public holidays, and all other leave and time off per host country policy.* * [*Personal Time Off and U.S. Holidays*](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/PTOHolidays.aspx) | |
| **On-going International Assignment Allowances and Benefits** | | |
| **Home Leave:** | * *Provided for assignee and accompanying dependents.* * *Every 12-month period on assignment.* * *Round-trip Economy airfare (lowest non-refundable) from the host city to the home city plus ground transportation to and from airport will be reimbursed.* * *Reasonable travel time (up to one day in each direction).* |
| **Pre-Assignment and Relocation** | |
| **Travel to the Host Location:** | * *Assignee and accompanying dependents.*  * *Economy airfare (lowest non-refundable) to the host city.* * *Ground transportation to and from the airport.* * *Reasonable travel time (up to 1 day).* |
| **Transportation of Personal Belongings:** | ***Baggage Allowance:***   * *Up to 2 bags for assignee and up to 1 bag for each accompanying dependent family member (less any airline free baggage allowance)* * *Checked bags must be within the airline size and weight restrictions to avoid special handling or additional fees, which are not reimbursable.* |
| **Temporary Living:** | ***Accommodation/ Lodging:***   * *Up to two weeks’ temporary accommodations while you locate permanent accommodations.*   ***Transportation:***   * *Car rental will be provided based on host firm policy to assist you with local transportation during your temporary living period.*   ***Meals and Incidentals:***   * *A GO Daily Allowance will be provided for each calendar day throughout the temporary living period:* * *For assignee: USD$29 per day.* * *For accompanying spouse: USD$29 per day.* |
| **Time Off Upon Arrival:** | * *Entitled to one business week (5 days) off to settle in.* * *You must schedule these days off, within the first 3 months of the international assignment, with your Host Performance Manager in advance of taking the time off.* |
| **Relocation Payment:** | * *Assignee: Senior Associate US$6,000* * *Accompanying Spouse: US$1,200* |
| **Accompanying Spouse/Domestic Partner Allowance:** | * *US$3,000* * *This is a one-time payment.* |
| **Other Items:** | ***The following are also provided as standard:***   * *Assignment Orientations* * *Cross Cultural Training.* * *Destination Services* * *Up to one business week (5 days) total, if required.* * *Provided by OneWorld Relocation Services to assist with settling-in formalities, including a comprehensive package of house-hunting services.* * *Immigration* * *Medical Exams and Inoculations* * *Securing Host Country Housing* * *Security Briefing* |
| **Repatriation** | |
| *All repatriation elements in this section will be provided based on the Global Mobility policies in effect at the start of your international assignment.* | |
| **Travel to the Home Location:** | * *Assignee and accompanying dependent.* * *Economy airfare (lowest non-refundable) to the host city.* * *Ground transportation to and from the airport.* * *Reasonable travel time (up to 1 day).* |
| **Transportation of Personal Belongings:** | ***Baggage Allowance:***   * *Up to 2 bags for assignee and up to 1 bag for each accompanying dependent family member (less any airline free baggage allowance).* |
| **Temporary Living:** | ***Accommodation/ Lodging:***   * *Up to one week’s temporary accommodations while you locate permanent accommodations.* |
| **Time Off Upon Arrival:** | * *Entitled to one business week (5 days) off to settle in.* * *You must schedule these days off, within the first 3 months of repatriation, with your Home Performance Manager in advance of taking the time off.* |
| **Repatriation Payment:** | *At the conclusion of your assignment, you will receive a Repatriation package from your* ***home practice.***   * *The repatriation payment is estimated (below) based on your current job grade/level and family size.* * *The actual payment will be based on your* ***home*** *country job grade/level and family size at the time of your repatriation:* * *Assignee:* **INR 210000** * *Accompanying Spouse:* **INR 42000** |
| **Other Items:** | ***The following are also provided as standard:***   * *Host Country Residence (end of lease)* |
| **Taxation and Social Security/ Insurance** | | |
| *Please refer to the* [*GO IA Taxation Policy*](https://spo-global.kpmg.com/sites/go-oi-bus-People/GlobalMobility/Forms/AllItems.aspx?id=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility%2FGO%5FIA%5FPolicy%5F%282024%29%5FAssignee%2DB%2ETaxation%2Epdf&parent=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility) *for additional details.* | | |
| **Tax Policy:** | * *As part of your compensation package, you are provided a ‘host-basis taxation methodology’.* * *To the extent any international assignment-related allowances and benefits are taxable to you, the tax cost will not be your personal liability (unless otherwise noted next to the specific item in this offer).* | |
| **Tax Compliance Services:** | * *Tax briefings and tax return preparation services provided by GMS in the home country and host country.* * *Tax return preparation services provided for your accompanying spouse by GMS. These will be provided in the home country & host country for all years of the international assignment.* | |
| **Social Security/ Insurance:** | * *You will contribute to the host system (in lieu of the home system).* | |

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| **Next Steps – Offer Process** |
| **To accept the offer, please reply to this email: US-FM HR Global Mobility Offers** [**us-hrgmoffers@kpmg.com**](mailto:us-hrgmoffers@kpmg.com) **indicating your acceptance within 5 working days. The administrative arrangements for your international assignment will commence only upon receipt of your acceptance of this offer. A ‘Terms and Conditions letter’ will be forthcoming, which will** **provide more detail about your international assignment.**  **Please note:** Once you reply with your acceptance of this offer, several processes and associated costs begin to accrue on your behalf, which include but are not limited to, fees for obtaining visas/work permits and securing temporary accommodations in the host location. Should you relinquish your commitment to/cancel the international assignment before it begins, or choose not to commence the international assignment, for reasons *not* driven or generated by the firm, then you agree that you may be required to reimburse the U.S. firm for these associated costs, partly or in full, and further agree that to the extent permitted by law, such reimbursement may occur through a deduction from any amounts that may be due to you. |
| **Global Mobility Professionals (GMP) and Additional Contacts** |
| Upon acceptance of the offer, your Home and U.S. Global Mobility Professionals will collaboratively work together to arrange all aspects of the international assignment process and will be your main points of contact for your international assignment going forward.  U.S. Global Mobility Professional: Kathleen Antognini  U.S. MCS Contact: Emma Brune  U.S. Global Mobility Leader: Alyson Griggs  Home Country Global Mobility Professional: Manievannan Ranganathan |
| **Country Specific Information and Administrative Process** |
| Once the offer is accepted, there are several steps that need to be completed prior to and upon your arrival in the United States. Please review the [Next Steps](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/InboundAssignmentsNextSteps.aspx) and [FAQ](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/InboundFAQ.aspx) for additional details and information regarding the international assignment process to the United States. **The administrative processing timeframe for inbound assignments to the U.S. is approximately 8 to 10 weeks**.  Upon acceptance of the offer, your Home and U.S. GMP will work together to arrange all aspects of the assignment process, which include the following:   * U.S. Global Mobility will proceed with initiating the U.S. visa/work permit and other U.S. specific administrative processes. * Your GMP’s will be in contact with you to schedule an Orientation. * During the Orientation, you will meet with your GMP’s and Tax Professionals who will address your questions and review the terms and conditions of your assignment which will be documented in your International Assignment Terms & Conditions Letter. * As the Home and U.S. GMP’s work together to draft your Terms & Conditions Letter, please refer to the [GO Host-Peer (Employees) International Assignment Policy Summary](https://spo-global.kpmg.com/sites/go-oi-bus-People/GlobalMobility/Forms/AllItems.aspx?id=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility%2FHost%2DPeer%5F%28Employees%29%5FIA%5FSummar%5F%282024%29%5FAssignee%2Epdf&parent=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility) which pertains to your offer, the [GO IA full policy document](https://view.ceros.com/eyeful-presentations/options-tree-v8-1/p/1), and the [GO IA Taxation Policy](https://spo-global.kpmg.com/sites/go-oi-bus-People/GlobalMobility/Forms/AllItems.aspx?id=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility%2FGO%5FIA%5FPolicy%5F%282024%29%5FAssignee%2DB%2ETaxation%2Epdf&parent=%2Fsites%2Fgo%2Doi%2Dbus%2DPeople%2FGlobalMobility) for details on your GO Package as it may take some time to finalize the Terms and Conditions letter.   Flight arrangements should only be completed after confirmation is received from the U.S. GMP that your visa/work permit has been secured. The U.S. GMP will review the travel guidelines and the process with you during your orientation. |
| **Visa/Work Permit Process and Border Control Requirements** |
| Upon your acceptance of the assignment offer, the U.S. Global Mobility team will authorize KPMG LLP’s external immigration counsel to proceed with processing an L-1 visa petition on your behalf. All visa cases are prioritized according to U.S. start date and delays may occur at times due to increased assignment volume. **No assignment is authorized until the appropriate documentation (visa/work permit) has been obtained.**  You will receive an email from our external Immigration Counsel requesting information and documentation necessary to initiate the U.S. work visa. The information and documents listed below are collected by our external Immigration Counsel and should **not** be forwarded to U.S. Global Mobility. **The approximate timeframe for visa processing is 8 weeks but varies from country to country and time of year based on U.S. Consulate wait times.**  Documents to prepare for visa processing:   * Copy of Passport: *Assignee only* (all pages including blank pages/color copy) * Copies of all University-level and Post Graduate Educational documents (such as Diplomas, transcripts, course lists, etc.) – *(Staff Level only)* * Copy of Marriage Certificate, Child/ren Birth Certificates *(If applicable)* |
| **Links to Resources and Helpful Tips** |
| The [U.S. Global Mobility website](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/USGlobalMobility.aspx) provides information on a variety of topics relating to international travel and to help make the international move smoother.  The site features a [Next Steps](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/InboundAssignmentsNextSteps.aspx) section that contains a myriad of resources, including checklists which will be helpful in the planning phase of your assignment.  Process and general information about [Inbound Assignments to the United States](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/Inbound.aspx) is a good page to bookmark and refer to throughout the assignment, as it includes a compilation of miscellaneous contacts and resources.  Be sure to visit the [FAQ](https://kpmgus.sharepoint.com/sites/US-OI-BUS-People/SitePages/InboundFAQ.aspx) section for answers to questions you may have.  And, the [Global Opportunities (GO) Portal](https://spo-global.kpmg.com/sites/go-oi-bus-People/SitePages/GlobalMobility.aspx) provides a wealth of information on all aspects of the GO Program. |
| We look forward to hearing from you regarding this assignment opportunity.  Kind regards,  **US Global Mobility**  KPMG LLP | 3 Chestnut Ridge Road | Montvale, NJ 07645  [kpmg.us](http://kpmg.us/) | [KPMG on LinkedIn](https://www.linkedin.com/company/kpmg-us/) | [KPMG on Twitter](https://twitter.com/KPMG_US) |

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