



# Amazon SDE Offer Packet (US)

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# SDE FAQ 2019

## Amazon University Programs

### AMAZON CANDIDATE PORTAL

Throughout the offer process, you will primarily work through your Candidate Portal. Access your Candidate Portal by visiting <https://www.amazonuniversity.jobs> and logging in. You can use your Candidate Portal to access your offer letter, job-specific FAQs, any applicable benefits information, relocation documentation and information about Amazon's Affinity Groups, Amazon's diverse communities, and the initiatives we are undertaking to make Amazon an even better, more diverse place to work groups. You will also indicate your final offer decision in your Candidate Portal.

### OFFER RESPONSE

*How do I accept my offer?* You will indicate your decision in your Candidate Portal by selecting "Accepted" in the dropdown under "Your Offer Decision" and then clicking "Submit." You do not need to digitally sign and return your offer letter. This action will confirm your official decision regarding this employment opportunity.

*What is my offer deadline?* Your deadline is located in your Candidate Portal under "Expiration Date."

*What if I need more time to decide? Can I extend my offer deadline?* In general, we are not able to grant extensions. As the recruiting season progresses we need candidates' decision to inform our recruiting efforts. Unless your school has a specific policy we are not aware of, we are not able to grant extensions. We are able to consider extenuating circumstances on a case by case basis. Extenuating circumstances could include something related to a family situation, but does not include time to complete additional interviews. If your offer deadline is adjusted, the new deadline will be visible in your Candidate Portal. We do not provide a new offer letter for updated offer deadlines.

*What happens if I change my mind after I have declined?* Contact us as soon as you have changed your mind and we will evaluate if there are still positions available. You may need to interview again at a later date based on business availability.

*What happens if I change my mind after I have accepted?* We strongly encourage you to be certain in your decision before accepting your offer. Once you have accepted our offer, Amazon begins making financial commitments to employ you. If you have questions, please reach out to our Offers and Onboarding team at [asp-offersonboarding@amazon.com](mailto:asp-offersonboarding@amazon.com) before making your decision with any questions. We will connect with your school's career center should you choose to withdraw your acceptance.

*I'm considering graduate school. How does that affect my offer?* If you are considering graduate school, but haven't been accepted or are still unsure, it is best to proceed as if you are going to graduate. If you decide to pursue further studies, work with your recruiter on the possibility of converting your full time offer to an internship offer once you submit your acceptance to graduate school.

*Can I change the start date on my offer?* Your offer letter start date will be standard based off of your graduation date and business needs. The recruiting team will reach out closer to that date to inquire about changes, please hold off on request about start date changes until that time. If it is imperative you move it to a sooner date please reach out to [asp-offersonboarding@amazon.com](mailto:asp-offersonboarding@amazon.com). Be aware that if you are part of a cohort a specific start date will be selected for you. This will be confirmed through the placement process as well.

*If I accept, do I need to sign and return the NDA Agreement now?* No need to return your signed Confidentiality, Noncompetition, and Invention Assignment Agreement yet. You will have the opportunity to do so digitally about weeks leading up to your start date.

*I didn't get a confirmation when I marked my acceptance in the portal, did you get my acceptance/decline?* The portal will not provide you a notification upon marking your decision. You will be contacted by our team within 3 business days of marking your decision to follow up.

*If my grad date changes does that affect my offer?* If your grad date moves to a later date you may be eligible for an internship offer instead of a full-time offer. In order to get this corrected, updated the candidate portal with your new grad date and email the recruiting team ([asp-offersonboarding@amazon.com](mailto:asp-offersonboarding@amazon.com)). We will assess your grad date against our basic qualification to determine if converting your offer is possible.

*Can I defer my offer?* Your offer is for the fiscal year it has been extended. For example if your offer has been extended with a start date in 2019, you must start with Amazon in 2019. Please see start date FAQs for more information on selecting a start date.

*Is the offer "real"?* Yes, when you get formal offer letter it is for official employment with Amazon, not hypothetical.

## TEAM PLACEMENT

*How is team placement determined?* Team placement is based on a variety of factors including Amazon's business needs and your location interests. We will also likely reach out to gather your location interests if fungibility between locations is possible. If you are a former intern, it is likely you will be placed back to your former internship boarder organization and location.

As an external hire, we will consider the locations you have listed in your application to determine your placement. If you wish to update/change your location interests please reach out to the recruiting team at [asp-offersonboarding@amazon.com](mailto:asp-offersonboarding@amazon.com).

*When will I receive my team placement details?* Student Programs will provide an update on your organizational placement about 90 days before your start date. We will confirm your exact team and manager closer to 30 days before your start date. Student Programs will contact you with updates to the team placement process and your placement details as soon as they are available.

*When will I find out who my manager is?* Please visit the FAQs in the candidate portal by following this [link](#) and selecting Student Programs FAQs.

*Will I have to accept my offer without knowing my final placement?* Yes, you will need to accept your offer before receiving your final placement.

*Can you tell me the likelihood of being placed in a certain location?* We are still determining where the needs of the businesses will be that we support. We aren't able to guarantee placement/provide a likelihood estimate in any location and will be determined through the placement process. You will need to accept your offer without knowing your placement location.

*Will there be opportunities to join Amazon at HQ2?* Students interested in working at the new headquarter locations will be able to select the new locations in the location preferences section of the application process once positions become available. Amazon will select your placement based on confirmed business needs, placing you where the business can both leverage and grow your skills.

*If I do not like my placement, can I switch?* Please visit the FAQs in the candidate portal by following this [link](#) and selecting Student Programs FAQs.

*I was in Canada for my internship/have an offer for Canada, can I be placed in the US?* Your offer is for the country listed in the candidate portal. We are not able to consider you for a different country.

## COMPENSATION

*I would like to discuss the offered compensation package. Can we negotiate?* No. Our offer packages are standard, reviewed on an annual basis and are not negotiable.

*Amazon views compensation from a “Total Compensation Approach”:* Amazon defines total compensation as the sum of salary + other cash + the market value of vesting restricted stock units (RSU's). The most unusual feature about our model is that we project the real value of this “sum” for each future year in which compensation is being received, not on the intended or “paper value” at the time it is awarded. Amazon evaluates every employee's total compensation during our annual review process. Factors that influence future grant decisions include the current market and the individual employee's performance ratings.

*Strategic Market Position:* We have strategic market positions for salary and for total compensation. The basic premise is that stock awards set us apart from competitors. Our compensation objective is that every employee has income in the top half of the market. Amazon's best performers receive total compensation in the top quartile of the market.

*Fair Market Value (FMV):* A key input in calculating total compensation is the Fair Market Value (FMV) of Amazon's stock. The FMV at the time of grant anchors the projected value of an RSU grant.

The contract you received is specific to Student Programs hiring at Amazon. We are confident the package presented to you adheres to our compensation policy. We also know you may have offers from other employers that appear at first to outpace Amazon's offer. Pay careful attention to our approach as you compare (we encourage you to do so). If you still have questions, please reach out to our team at [asp-offersonboarding@amazon.com](mailto:asp-offersonboarding@amazon.com).

*Does my compensation depend on the degree I am earning or my previous experience?* Our offers do not differ based on the degree someone is pursuing or your previous experience.

*What does the annual compensation review look like at Amazon?* The annual compensation review process is when managers and HR review all of the factors related to compensation and make adjustments to total compensation, as appropriate. We value all employees who meet our high bar and invest in them accordingly. Many factors influence the review, including employee performance. Much like Amazon itself, the process itself is ambiguous. If adjustments are appropriate, there is no pre-defined scale to influence how much your compensation could change. When you will be eligible for an increase in base pay and/or stock unit grants is dependent on your start date. As an example, if you start after October 1, 2018 you are eligible for base pay increases in 2020 and if you start after January 21, 2019, you will be eligible for a RSU grants starting in 2021.

*What is the pay frequency at Amazon?* For non-Pathways Operations Manager hires, Amazon pays on a monthly cadence on the last business day of the month, excluding federal holidays. If the last day of the month falls on a federal holiday or weekend, payday is the last business day of the month. Pathways Operations Manager hires may be paid on a different cadence depending on the state you are placed.

*Will my compensation change after I sign my offer letter?* The compensation in the offer extended to you was based on the standard compensation. Your compensation package may be adjusted if your final team placement is in a premium location.

## **BENEFITS**

*Can I get more information about Amazon's benefits?* Please visit ["US Benefits Overview"](#) to learn more about benefits, including medical, dental, vision, 401k, Restricted Stock Units (RSUs), time off and other available benefits once you join Amazon.

*When do my benefits start?* Should you decide to join Amazon, your benefits start on Day 1! You will receive information about how to make elections at orientation.

*How and when do I select my benefits?* Once you start, you will be invited to use a self-service tool to determine the best benefits package for you. This tool will allow you to compare side by side coverage and even speak to a benefits specialists if needed. You will have 30 days from your start date to make your selection and you are not able to make updates to that selection until open enrollment in March/April unless you have a life event such as you get married or have a child.

*How does Paid Time Off (PTO) work?* Please visit ["US PTO Overview"](#) to learn more about our PTO policy at Amazon.

## RELOCATION

*How do I know if I qualify for relocation assistance?* In order to receive relocation assistance within the U.S., external or internal candidates must relocate 50 miles or greater from their home location to the job location. Candidates and employees who do not meet this threshold, or do not intend to relocate, are ineligible for relocation support.

*When I will be contacted by Graebel to begin the relocation process?* Graebel will contact you 30 – 45 days prior to your start date to begin the relocation process. You will be assigned a relocation consultant that can answer all of your questions and help to determine which option is best for you!

*What are my options for relocation services?* Please see the relocation documents in this packet outlining your assistance package(s) for your role.

*My significant other and I both received Amazon offers! We are relocating together. Do we each get a relocation package?* No – only one relocation package is offered per household. There are no exceptions to this policy.

## IMMIGRATION

*Does Amazon provide immigration support?* Yes dependent on the role for which you are joining. Once you accept your offer, we will begin preparations for your immigration support. We manage this process through several external partner, who will reach out to begin the application process in Q1. They will be your point of contact for all immigration related questions.

*How does the H-1B process work?* If you are in the U.S. on an F-1 student visa, you will work with your university to acquire OPT work authorization and an EAD card. Amazon can submit an application for the H-1B lottery on your behalf. The lottery occurs in April of each year. If your first application is not selected, Amazon will apply for you again in subsequent years.

*What happens if I run out of OPT time and my application is not selected in the H-1B lottery?* Should your OPT time run out prior to being selected in the H-1B lottery, you can work with a HR business partner that supports your organization to determine next steps. Each individual situation is unique, so there is no standard contingency plan. Many factors play into the contingency plan, including international role availability and the individual employee's performance in-role.

*How does the TN process work?* If you are a Canadian citizen working in the US, you are typically eligible to apply for a TN visa. An external partner manages this process. They will reach out to begin the TN visa process approximately 60 days prior to your start date.

*What else do I need to do prior to starting at Amazon?* Before starting work at Amazon you'll need to obtain a Social Security Number (US Interns: SSN) or Tax Identification number (Mexico interns: TIN). The process for applying is owned by you the candidate, Amazon does not provide assistance. A Social Security Number can be obtained by visiting a Social Security Office. For a list of Social Security Offices please visit: <https://secure.ssa.gov/ICON/main.jsp>

More information can be found here: <https://www.ssa.gov/ssnumber/>

## OTHER

*Who is my recruiter?* You will have a team of recruiters available to answer your questions rather than a single point of contact. This allows Student Programs to respond more timely. Please email any offer or onboarding-related questions to [asp-offersonboarding@amazon.com](mailto:asp-offersonboarding@amazon.com) and we will respond to you within three business days.

*What should I do to prepare for Day One?* Please visit the FAQs in the candidate portal by following this [link](#) and selecting Student Programs FAQs.

*My leasing office/lender needs to verify my employment, what do I do?* Prior to starting at Amazon to verify your employment we are only able to provide you a signed offer letter on company letter head. We are NOT able to complete any requests sent to our team to verify either via email or over the phone.

*Whom do I contact for payroll, tax or employment related questions?* Once you have left Amazon, please contact the Employee Resource Center by calling: US 888-892-7180 or ERC Canada 1-877-467-1383.

*I have more questions – can we set up a phone call?* Please review your offer documents prior to requesting a call and draft your questions in advance. You can request a call via the link sent in your initial offer notification email using your survey ID also found in your offer notification. Our team will follow up with you via email to confirm the date and window of time of your scheduled call.

*How can I learn more about Amazon's Affinity Groups and efforts in the diversity and inclusion space?* Please visit <https://www.amazon.com/diversity> to learn more about the Amazon affinity groups, Amazon's diverse communities, and the initiatives we are undertaking to make Amazon an even better, more diverse place to work.

*How can I refer a friend?* Only internal Amazon employees are able to refer potential candidates. Once you are an employee of Amazon you will be able to refer friends.

*Can I speak with a hiring manager or someone who is currently working in my role?* Closer to your start date you will be connected to someone from your team.

*Can I change functions?* You were assessed based on a particular function/job title and it is unlikely you are able to change.

AMAZON.COM, INC.

CONFIDENTIALITY, NONCOMPETITION, AND INVENTION ASSIGNMENT AGREEMENT

This Confidentiality, Noncompetition, and Invention Assignment Agreement ("**Agreement**") is made by and between Amazon.com, Inc., a Delaware corporation, and \_\_\_\_\_ ("**Employee**").

RECITALS

- A. Employee enters into this Agreement in connection with Employee's acceptance of employment with Amazon.com, Inc. or its subsidiary or affiliate, and any future employment with Amazon.com, Inc. or another of its subsidiaries or affiliates (depending on the circumstances, each an "**Employer**");
- B. As used in this Agreement, "**Amazon**" means Amazon.com, Inc. and any entity that controls, is controlled by, or is under common control with Amazon.com, Inc., including without limitation its subsidiaries and affiliates;
- C. Employee's acceptance of this Agreement is an express condition of Employee's employment with Employer, and is made by Employee in consideration of such employment, including the compensation, benefits and confidential information provided now and in the future to Employee by Employer, which Employee acknowledges are of significant benefit to Employee; and
- D. Employee's continued employment with Employer is expressly conditioned on Employee's good faith agreement to comply with this Agreement.

AGREEMENTS

In consideration of the above Recitals, which are incorporated herein, the promises and covenants below, and other valuable consideration, the receipt and adequacy of which is acknowledged, the parties agree as follows:

- 1. **TERM.** This Agreement, including Sections 3, 4, and 5, contains obligations that apply during Employee's employment and for specified periods after the date Employee's employment ends ("**Separation Date**"), regardless of the reason for separation or whether it was voluntary or involuntary.
- 2. **ATTENTION AND EFFORT.** During employment, Employee will devote Employee's entire productive time, ability, attention, and effort to furthering Amazon's best interests and will not (without Amazon's prior written consent) carry on any separate professional or other gainful employment, including self-employment and contract work.
- 3. **CONFIDENTIAL INFORMATION.**

**3.1 Confidentiality and Confidential Information.** Employee will obtain, receive, or gain access to Confidential Information (as defined below) in connection with Employee's work for Amazon. During employment and at all times thereafter, Employee will hold all Confidential Information in strictest confidence and will not acquire, use, publish, disclose, or communicate any Confidential Information except as required in connection with Employee's work without the prior written approval of an authorized officer of Amazon. For purposes of this Agreement, "**Confidential Information**" means proprietary or confidential information of Amazon in whatever form, tangible or intangible, whether or not marked or otherwise designated as confidential, that is not otherwise generally known to the public, relating or pertaining to Amazon's business, projects, products, customers, suppliers, inventions, or trade secrets, including but not limited to: business and financial information; Amazon techniques, technology, practices, operations, and methods of conducting business; information technology systems and operations; algorithms, software, and other computer code; published and unpublished know-how, whether patented or unpatented; information concerning the identities of Amazon's business partners and clients or potential business partners and clients, including names, addresses, and contact information; customer information, including prices paid, buying history and habits, needs, and

the methods of fulfilling those needs; supplier names, addresses, and pricing; and Amazon pricing policies, marketing strategies, research projects or developments, products, legal affairs, and future plans relating to any aspect of Amazon's present or anticipated businesses. "Confidential Information" does not include the terms and conditions of Employee's own employment.

**3.2 Prevention of Unauthorized Release of Confidential Information.** Employee will take reasonable measures to prevent unauthorized persons or entities from obtaining, receiving, or gaining access to any Confidential Information in Employee's possession or control.

Nothing prohibits Employee from reporting an event that he or she reasonably believes is a legal violation to a law-enforcement agency (such as the Securities and Exchange Commission, Equal Employment Opportunity Commission, or Department of Labor), or from cooperating in an agency investigation. Employee acknowledges that he or she has received notice under the 2016 Defend Trade Secrets Act. First, that he or she will not be held criminally or civilly liable under Federal or State trade secret law for disclosing a trade secret either in confidence to a Federal, State, or Local government official or to an attorney for the purpose of reporting or investigating a suspected legal violation, or under seal in a lawsuit or other court proceeding. And, second, that an individual who pursues a lawsuit for unlawful retaliation against his or her employer for reporting a suspected legal violation may disclose the trade secret to his or her attorney and use the trade secret information in the court proceeding, provided any document containing the trade secret is filed under seal and is not disclosed unless permitted by court order.

**3.3 Confidential Information of Third Parties.** Employee will preserve as confidential any information that Employee learns or obtains from a third party or relating to a third party (such as a client, customer, affiliate, partner, or vendor) that is not readily available to the public or that Amazon is obligated to treat as confidential, and Employee will treat such information as Confidential Information.

**3.4 Return of Confidential Documents.** On the Separation Date, or at any time otherwise requested by Amazon, Employee will immediately return all Confidential Information and other things belonging to Amazon, including tools, equipment, devices, or other property, and all documents, records, notebooks, and tangible articles containing or embodying any Confidential Information, including any copies (whether stored in paper, electronic, magnetic, or other form) then in Employee's possession or control, whether prepared by Employee or others.

#### **4. RESTRICTIVE COVENANTS.**

**4.1 Non-Competition.** During employment and for 18 months after the Separation Date, Employee will not, directly or indirectly, whether on Employee's own behalf or on behalf of any other entity (for example, as an employee, agent, partner, or consultant), engage in or support the development, manufacture, marketing, or sale of any product or service that competes or is intended to compete with any product or service sold, offered, or otherwise provided by Amazon (or intended to be sold, offered, or otherwise provided by Amazon in the future) that Employee worked on or supported, or about which Employee obtained or received Confidential Information.

**4.2 Non-Solicitation.** During employment and for 18 months after the Separation Date, Employee will not, directly or indirectly, whether on Employee's own behalf or on behalf of any other entity (for example, as an employee, agent, partner, or consultant): (a) accept or solicit business from any Customer of any product or service that Employee worked on or supported, or about which Employee obtained or received Confidential Information; or (b) encourage any Customer or Business Partner to cease doing business with Amazon or to terminate or limit an existing relationship or arrangement with Amazon. For purposes of this Agreement, "**Customer**" means any individual or entity that was a customer or client of Amazon during Employee's employment, or with which Amazon engaged in discussions before the Separation Date related to the possibility that such party might become a customer or client of Amazon, and "**Business Partner**" means any individual or entity with which, before the Separation Date, Amazon was involved in any business arrangement or engaged in discussions regarding the possibility of entering into such an arrangement.

**4.3 Non-Interference.** During employment and for 12 months after the Separation Date, Employee will not, directly or indirectly, whether on Employee's own behalf or on behalf of any other entity (for example, as an employee, agent, partner, or consultant): (a) solicit or otherwise encourage any employee, contractor, or consultant of Amazon ("**Amazon Personnel**") to terminate any employment or



contractual relationship with Amazon; (b) disclose information to any other individual or entity about Amazon Personnel that could be used to solicit or otherwise encourage Amazon Personnel to form new business relationships with that or another individual or entity; or (c) otherwise interfere with the performance by current or former Amazon Personnel of their obligations or responsibilities to Amazon. Nothing in this Section 4.3 restricts Employee from exercising rights protected under the National Labor Relations Act.

**4.4 Reasonableness of Restrictions.** Employee recognizes that the restrictions in this Section 4 may significantly limit Employee's future flexibility in many ways. For example, the restriction in Section 4.1 will bar Employee, for 18 months after the Separation Date, from accepting certain competitive opportunities. Employee further recognizes that the geographic areas for many of Amazon's products and services – and, by extension, the geographic areas applicable to certain restrictions in this Section 4 – are extremely broad and in many cases worldwide. Employee agrees and acknowledges that the restrictions in this Section 4 are reasonable in scope, area, and duration, and will not result in any undue hardship for Employee.

## **5. INTELLECTUAL PROPERTY.**

**5.1 Copyrights.** All copyrightable works prepared by Employee within the scope of employment are works made for hire. Employer will own all rights under copyright in and to such works, and Employer will be considered the author of such works. If and to the extent that any such works are deemed not to constitute a work made for hire, and with respect to any other works that Employee prepares during working hours or using Amazon resources, Employee hereby irrevocably assigns to Employer all right, title, and interest in and to such work. To the extent any of Employee's rights in such works, including any moral rights, are not capable of assignment under applicable law, Employee hereby irrevocably and unconditionally waives all enforcement of those rights to the maximum extent permitted under applicable law.

**5.2 Inventions.** Employee will make prompt and full written disclosure to Employer, and hereby irrevocably assigns exclusively to Employer, all of Employee's rights, title, and interest in and to any and all inventions, discoveries, designs, developments, concepts, techniques, procedures, algorithms, products, improvements, business plans, and trade secrets (collectively, "**Inventions**") that Employee solely or jointly may conceive, develop, reduce to practice, or otherwise produce during Employee's employment.

**5.3 NOTICE Regarding Inventions.** Any provision in this Agreement requiring Employee to assign rights in Inventions does not and will not apply to any Invention for which no equipment, supplies, facilities, or trade secret information of Employer was used and that was developed entirely on Employee's own time, unless (a) the Invention relates (i) directly to the business of Employer, or (ii) to Employer's actual or demonstrably anticipated research or development, or (b) the Invention results from any work performed by Employee for Employer. This **NOTICE Regarding Inventions** will be interpreted in a manner that complies with applicable state law.

**5.4 Prior Inventions.** As to any Invention in which Employee has an interest at any time, if Employee uses or incorporates such an Invention in any released or unreleased Amazon product, service, program, process, development, or work in progress, or if Employee permits Amazon so to use or incorporate such an Invention, or if such an Invention pertains to Amazon business, Employee irrevocably grants (to the extent Employee has authority to do so) a perpetual, royalty-free, fully paid up, worldwide license to exercise any and all rights with respect to such Invention, including without limitation the right to protect, make, have made, import, use, and sell that Invention without restriction and the right to sublicense those rights to others (with the right to grant further sublicenses). This license will be exclusive, subject only to any preexisting non-exclusive licenses or other pre-existing rights not subject to Employee's control.

**5.5 Assistance.** Employee will execute all documents and take all other actions reasonably requested by Amazon in order to carry out and confirm the assignments contemplated by this Agreement, including without limitation applications for patents, registered designs, certificates of authorship, and other instruments or intellectual property protections appropriate to protect and enforce intellectual property rights throughout the world. If Employee fails to execute, acknowledge, verify, or deliver any such document reasonably requested by Amazon, Employee irrevocably appoints Amazon and its authorized officers and agents as Employee's agent and attorney-in-fact to act in Employee's place to

execute, acknowledge, verify, and deliver any such document on Employee's behalf. Employee's obligations under this Section 5.5 apply during employment and at all times thereafter.

**6. DISCLOSURE OF RESTRICTIONS.** Employee will disclose and provide a true and correct copy of this Agreement to any prospective new employer, business partner, or investor BEFORE accepting employment or engaging in any business venture. Employee authorizes Amazon to provide a copy of this Agreement to any new or prospective employer, business partner, or investor of Employee.

**7. GENERAL PROVISIONS.**

**7.1 Third Party Beneficiaries.** All Amazon entities, including without limitation Employer, are intended third party beneficiaries of Employee's covenants and promises in this Agreement, and have enforceable rights and remedies under this Agreement.

**7.2 Waiver.** No waiver of any right or obligation under this Agreement will be valid unless in writing and signed by an authorized officer of Amazon. No waiver by Amazon of any breach of this Agreement will be a waiver of any preceding or succeeding breach. No waiver by Amazon of any right or obligation under this Agreement will be construed as a waiver of any other right or obligation. Amazon will not be required to give prior notice to enforce strict adherence to all terms of this Agreement.

**7.3 Governing Law and Jurisdiction.** This Agreement will be governed by and construed in accordance with the laws of the State of Washington, excluding its choice of law provisions. Each party irrevocably consents to exclusive jurisdiction and venue in the state and federal courts located in King County, Washington with respect to any action, claim, or proceeding arising out of or in connection with this Agreement, with the exception of requests for temporary or preliminary injunctive relief, which may be sought in any appropriate court with jurisdiction, but only if such relief could not be issued and made immediately binding against the party sought to be enjoined by the state and federal courts located in King County, Washington.

**7.4 Remedies.** Any breach of this Agreement may cause Amazon irreparable harm for which there is no adequate remedy at law. As a result, Amazon will be entitled to the issuance by a court of competent jurisdiction of an injunction, restraining order, or other equitable relief in favor of itself, without the necessity of posting a bond, restraining Employee from committing or continuing to commit any such violation. Any right to obtain an injunction, restraining order, or other equitable relief under this Agreement will not be considered a waiver of any right to assert any other remedy Amazon may have at law or in equity. Nothing in this Agreement will limit the remedies available to Amazon. The restrictions in this Agreement are independent of any other provision of this Agreement and will be enforceable whether or not Employee may have or purport to have any claim against Amazon.

**7.5 Modification of Restrictions; Severability.** Should a court of competent jurisdiction find that any provision of this Agreement, or compliance by any of the parties with any provision of this Agreement, is unlawful or unenforceable, such provision will be treated as narrowed to the extent required to make it lawful and enforceable. If such modification is not possible, the unlawful or unenforceable provision will be severed from the Agreement and the remaining provisions will remain in full force and effect to the maximum extent consistent with applicable law. If Employee breaches any post-employment obligations to Amazon set forth in Section 4 of this Agreement, the applicable duration of such obligation will be extended by a period of no less than the duration of the breaching conduct. This Agreement should be interpreted in a way that provides the maximum protection to Amazon's Confidential Information and other business interests, and should not be interpreted against any party as its drafter.

**7.6 Survival of Covenants.** The covenants and promises contained in Sections 3 through 7 of this Agreement will survive after the Separation Date.

**7.7 Assignment.** This Agreement will bind and inure to the benefit of Employee and Amazon, and their respective heirs, legal representatives, and permitted successors and assigns. The covenants and promises of Employee under this Agreement are unique and personal. Accordingly, Employee may not assign any of Employee's rights or duties under this Agreement. Amazon.com, Inc. may assign this Agreement, without notice to Employee. Employee consents to such assignment and agrees and acknowledges that all terms and conditions of this Agreement will remain in effect after any such assignment.

**7.8 Entire Agreement.** This Agreement contains the entire understanding between Employee and Amazon with respect to the subject matter of this Agreement, and there are no representations, warranties, promises, or undertakings other than those contained in this Agreement. No modification of or amendment to this Agreement (except by a court under Section 7.5) will be effective unless in writing and signed by both Employee and an authorized officer of Amazon.

**7.9 Counterparts.** This Agreement may be executed in one or more counterparts, each of which will be treated as an original, but all of which taken together will be treated as one and the same instrument.

**8. EMPLOYEE REPRESENTATIONS REGARDING EXISTING OBLIGATIONS.** Employee represents and certifies as follows: (a) Employee is not in possession or control of any document or other tangible thing that in any way constitutes confidential, proprietary, or trade secret information of any third party (including any former employer); (b) Employee is not subject to a non-competition agreement that precludes Employee's work for Amazon; (c) Employee has identified all confidentiality, proprietary information, non-solicitation, or similar agreements or obligations Employee has with any third party, and Employee will not violate any such agreements or obligations in the course of Employee's work for Amazon; and (d) Employee will not use or disclose any tangible or intangible information that constitutes a trade secret of any third party (including any former employer) in the course of Employee's employment, except pursuant to written authorization to do so (e.g., a technology license between Amazon and the third party).

**9. EMPLOYEE HAS READ AND UNDERSTOOD THE TERMS OF THIS AGREEMENT; RIGHT TO SEPARATE COUNSEL.** Employee acknowledges with execution of this Agreement that: (a) Employee has carefully read all of this Agreement's terms and agrees they are necessary for the reasonable protection of the business of Employer and Amazon; (b) Employer has been induced to employ Employee by Employee's representation that Employee will abide by and be bound by each of the covenants and restraints in this Agreement; and (c) each and every covenant and restraint in this Agreement is reasonable. Employee acknowledges that Employee has been advised by Amazon that Employee is entitled to have this Agreement reviewed by counsel of Employee's choice, and has either done so or elected to forgo such right.

HAVING READ AND FULLY UNDERSTOOD THIS AGREEMENT, a copy of which has been provided to Employee, the parties execute this Agreement.

**AMAZON.COM, INC.**

**EMPLOYEE**

Signature:



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

Name: Beth Galetti

Name: \_\_\_\_\_

Title: Vice President, Human Resources

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

## IRS Distance Test for Amazon Relocation

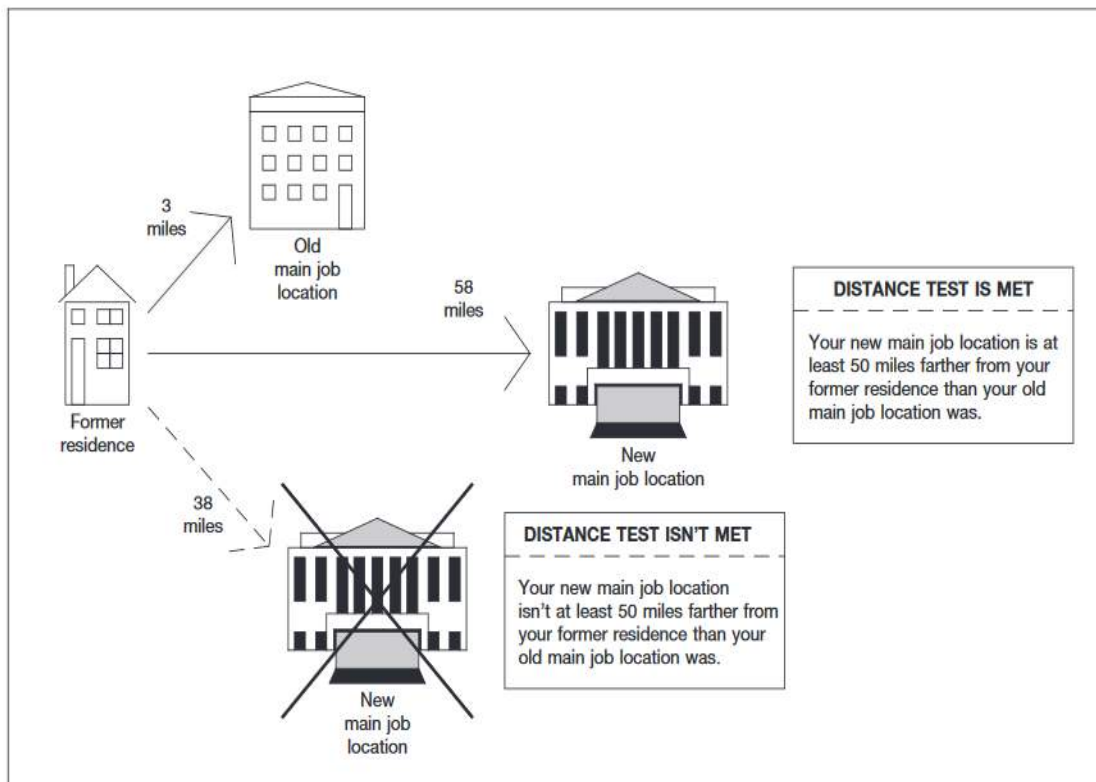
### Am I Eligible to Receive Relocation?

Amazon offers relocation assistance to candidates who meet the eligibility requirements set by the IRS. In order to determine your eligibility, you will need to ask your recruiter or hiring manager the physical address of your work location of your offer.

For your relocation benefits to qualify for a personal tax deduction, the IRS requires the individual to meet a Distance Test, also commonly referred to as the “50 mile rule.” If the distance you are moving does not meet the IRS threshold, the benefit becomes taxable and may become more of a burden than it would help. In short, you will want to calculate the difference between your old commute and the new commute to determine whether the move exceeds the 50 mile threshold established by the IRS.

Please see example from the IRS Publication 521 on Moving Expenses: <https://www.irs.gov/pub/irs-pdf/p521.pdf>

For example, if your old main job location was 3 miles from your home, your new main job location must be at least 53 miles from your home.



Please note that the IRS doesn't take traffic and commute times into consideration. This is strictly based on distance and no exceptions can be made.

You can use [Worksheet 1](#) Distance Test to see if you meet this test. If you currently work from home/remote or are a student, your current commute will be calculated at “0.” For more information on the IRS Distance Test for Relocation expenses, please visit the IRS Publication 521 on Moving Expenses <https://www.irs.gov/pub/irs-pdf/p521.pdf> or speak with your personal tax advisor.



# Global Lump Sum Relocation Policy



## Overview

### AMAZON GLOBAL RELOCATION SERVICES

Congratulations on your new position! In order to support you during the relocation process, Amazon.com, Inc. & Subsidiaries ("Amazon") has retained the services of Graebel Relocation Services Worldwide ("Graebel"). Soon after accepting your job offer, you will be contacted by a Graebel Relocation Consultant ("Consultant"). Your Consultant will help coordinate the details of your move and will be your primary point of contact throughout the process. They can answer questions about the relocation process, expense submission, aligning services, and troubleshooting issues which may arise.

Graebel and Amazon have partnered to create a tool, Global Connect ("gC"), to provide you a one-stop shop for all your move needs. This tool provides access to helpful relocation information and details for your move:

<https://myrelocation.graebel.com>

Features and benefits of the tool include:

- Secured site to ensure that personal information is protected
- Online access to information regarding your relocation
- Relocation expense data, including tax documentation for US based employees
- Tips, tools, and timelines to help make informed decisions
- Online expense submission and reimbursement for relocation-related expenses
- Action items to be completed before your move

Global Connect generates a unique online User ID and Password for access to your personal information, and includes instruction to access the system at any time. This will be provided to you by your Consultant.

### ELIGIBILITY

This relocation policy document is intended for those receiving a Lump Sum Relocation benefit. Please contact your recruiter immediately if this does not apply to your situation.

You and your spouse/domestic partner, as well as dependent children under 26, are eligible for relocation assistance.



**Amazon provides one relocation policy per household. In the event that both you and your spouse/domestic partner are offered relocation policies, please alert your Consultant.**



**Relocation benefits must be utilized within 12 months of your start date.**



## POLICY AT-A-GLANCE

The relocation benefits outlined below include comprehensive relocation support provided by Amazon. Please direct benefits questions to your Consultant, as they are your best resource during the move.

Program Components	Description
<a href="#">Lump Sum Payment</a>	<ul style="list-style-type: none"><li>• A one-time payment to be used for your move</li></ul>
<a href="#">Final Travel</a>	<ul style="list-style-type: none"><li>• Economy airfare or mileage reimbursement to your new city</li></ul>
<a href="#">Immigration</a>	<ul style="list-style-type: none"><li>• Reimbursement for immigration-related expenses (if applicable)</li></ul>
<a href="#">Tax Policy</a>	<ul style="list-style-type: none"><li>• Tax Assistance is a benefit provided by Amazon via Payroll to help offset some of the tax burden associated with receiving taxable relocation benefits</li><li>• Tax Consultation and Tax Return Preparation for individuals relocating across an international border</li></ul>

### LUMP SUM PAYMENT

You will receive a lump sum payment of \$7,000 USD.

This cash amount will be provided to you in one payment and will be tax assisted (see “Tax Assistance” benefit below). These funds will be paid by Graebel via direct deposit as early as 30 days prior to your start date, pending visa and work authorization approval when applicable.



**Amazon does not require receipts once these funds have been utilized; however it is recommended that you keep copies for tax filing purposes.**

## Final Travel

### FINAL TRAVEL

Amazon will provide travel services from point of origin to your final destination according to Amazon Travel Policy. Graebel will use Amazon’s travel provider, Carlson Wagonlit, to book all flights and make necessary travel arrangements. Travel is provided for you, your spouse/domestic partner, and your eligible dependents. Amazon will cover travel expenses for the most direct route for you and your eligible dependents to your final destination.

The following travel provisions are included:

- Economy class airfare, excess baggage fees up to \$300 USD per person, ground transit to and from the airport and meal reimbursement
- If driving to destination, it is expected that travelers will drive a minimum of 350 miles / 560 kilometers per day via the most direct route. Mileage, tolls, reasonable hotel and meals are reimbursable
- Up to two nights of lodging, to be used either at origin or destination, in conjunction with final trip

**Please note:** Relocation travel expenses should be submitted to Graebel’s online system and not the internal Amazon expense system.

Graebel will be responsible to audit, approve, and process relocation expense reports for reimbursement, and make payment on Amazon’s behalf.



## Additional Assistance

### IMMIGRATION

If you are moving across an international border, Graebel may reimburse some immigration related expenses. For information on qualifying expenses, please speak with your Consultant.

A valid passport may be required to apply for a visa or work permit for your new location, as well as for travel between countries. If you currently have a passport, you should check the expiration date as most countries require six (6) months remaining on the passport in order to enter the country. Infants and children must have their own individual passports.



**Applications should be filed as soon as possible after approval and acceptance of your relocation. The passport application/renewal process can take several weeks or even months, especially during peak months.**

## Tax Policy

### TAX ASSISTANCE

Local tax authorities consider most relocation benefits as taxable income which may result in an increased personal tax liability to you. Amazon will provide you with tax assistance in the form of a gross-up payment via payroll. This payment will go directly to the appropriate tax authority on your behalf. While this benefit is a contribution to your tax liability, it may not fully cover your overall personal tax liability.



**The cutoff date for relocation expenses to be included in the current year for income tax purposes varies by country. In the US this date is October 31<sup>st</sup>. Your expense information can be found in Global Connect.**

### TAX CONSULTATION

If you are moving across an international border, Amazon will provide you with a tax consultation using a third party provider. This consultation will include a discussion on the tax implications of any personal income. A destination country tax orientation may also be provided upon arrival in the host country; in some cases, this orientation may take place in your country of origin before your departure. This orientation will explain the host country filing requirements and provide information about necessary registration documents. The company providing the tax orientation review will maintain a professional relationship with you regarding the personal details of your income tax information, and Amazon makes no representations or warranties about the information provided to you during this orientation. In no event shall Amazon be liable or responsible for any direct, indirect, special, punitive, incidental, exemplary or consequential damages arising from information provided to you during this orientation.



**You are responsible for providing accurate and truthful information to Amazon so it may conduct its own tax affairs in keeping with the highest legal standards.**

### TAX RETURN PREPARATION

If you are moving across an international border, Amazon will provide on-going tax preparation services. This Amazon-paid tax preparation and filing benefit for origin and destination locations where tax filing is necessary will be provided to you by one of Amazon's designated accounting firms. You will receive this assistance and filing support benefit for the year in which you incurred relocation-related expenses and any subsequent years where Amazon must report income to more than one country. This support is dependent on whether you have tax reporting and filing obligations in one or both countries. This support is not dependent on if you must personally report income in a country and only dependent on when Amazon must report income in more than one country.






If you should terminate your employment with Amazon and tax preparation for that tax year has commenced, Amazon will continue the tax preparation support until your tax filing has been submitted to the tax authorities. Once submitted, all further tax support will cease.

In the event you elect not to use an Amazon-designated tax provider for your tax filing requirements, Amazon will require you to sign a waiver indicating you have declined the service. This waiver will include acknowledgement you have elected not to utilize Amazon provided tax preparation services and you are solely responsible for meeting all tax filing requirements in all applicable jurisdictions.

Independent of your personal decision to receive tax services from an Amazon designated tax provider or not, you will be financially responsible for taxes resulting from your decision to move to another country, including any increase in taxes, and you may not seek indemnification or additional compensation from Amazon or any of its subsidiary companies for the tax implications resulting from your decision to move across national borders. This includes the tax implications for company, personal and equity-based income. You will remain completely responsible for your taxes, including tax reporting, in any jurisdiction where taxes are owed, regardless of country.

It remains your responsibility to ensure that all required tax returns are filed in a timely basis.

 **The cutoff date for relocation expenses to be included in the current year for income tax purposes varies by country. For US based employees, the cut-off date is October 31<sup>st</sup>. Please discuss country-specific tax filing requirements with your Consultant.**