

AMAZON AND SUBSIDIARIES INTERN RELOCATION POLICY

Congratulations on your internship! Amazon.com, Inc. and its Subsidiaries (Amazon) has retained the services of Graebel Relocation Services Worldwide (Graebel) to provide you with your stipend payment and coordinate your travel. Approximately two months before your start date, you will receive an email from Graebel outlining the process on how to receive your relocation stipend. Review this policy document and any communication from Graebel carefully. Should you require additional information or if you have not heard from Graebel by two weeks prior to your start date, contact your recruiter.

BENEFIT:	BENEFIT DESCRIPTION:
Travel Support	Travel arrangements for you and eligible dependents to move to your internship destination and return to your place of origin upon completion of your internship.
Relocation Stipend	Funds paid directly to you as a lump sum via Graebel, to be used toward housing that you secure on your own, as well as other expenses incurred during your relocation.
Tax Assistance	Tax assistance in the form of gross-up provided to help with the personal tax burden associated with receiving taxable relocation benefits such as your Travel and Stipend.

Note: Only one benefit policy may be used per household.

TRAVEL

Arrival and Departure Travel

Graebel will provide you with instructions on how to book your travel via, Amazon's travel provider. Round-trip standard economy airfare must be booked at least **two weeks** in advance of your start date, in accordance with the Amazon travel policy. Should you need to change your flights for non-business related reasons, you will be responsible for any costs associated with doing so. If you incur baggage fees from the airline while traveling, each traveler may expense up to \$100 USD for each trip in the Graebel platform.

In lieu of flying, you may choose to drive or take public transportation in the form of a train or a bus to your internship destination. If driving, reimbursement is available for both mileage of the most direct route (as determined by local tax authorities) as well as reasonable hotel costs (one night per 350 miles/560 kilometers driven). Note, parking near your office isn't provided by Amazon, can be difficult to secure and may be costly. If using public transportation instead, only standard economy class tickets are covered to the internship destination.

Travel arrangements are made specifically for business related purposes only, to and from your internship destination. Alternate travel for vacation time or personal side trips en route to or from your final destination is not permissible. If your travel arrangements include side trips or stops at locations other than the city in which your school or home is located, you will only be reimbursed for the cost of the travel

to and from your school or home. Any additional costs associated with travel such as meals, airport transportation, etc. should be paid for using your relocation stipend.

Dependent Airfare

Amazon will cover the cost of one roundtrip flight for your eligible dependent(s) to your internship destination and return to their place of origin. Eligible dependents are defined as:

- Your spouse or domestic partner
- You or your spouse's/domestic partner's children who are:
 - Under age 26
 - Disabled (any age)

Individuals who do not meet the definition of an eligible dependent as defined above (e.g. parents, significant others who do not currently live with you) are **not** eligible for travel benefits.

Note: Graebel will not reimburse for anything that was booked using a non-monetary method of payment such as points, mileage, etc.

The following items are non-reimbursable at any point during travel (flying or driving):

- Meals for you and your family while traveling
- Additional mileage or hotel nights due to inclement weather or vehicle maintenance
- Parking fees at the hotel
- Vehicle maintenance or repair costs prior, during, or after the drive
- Rental cars, moving trucks, or any associated fees (add-ons, upgrades, insurance, etc.)
- Toll fees
- Alcohol, groceries, and non-food items
- Hotel in-room charges such as internet, liquor bar, etc.
- Pet expenses
- Transportation to and from the airport
- Flight-class or seat upgrades (i.e. Premium Economy, Business, First, Seat Selection, etc.)
- Luggage shipping expenses
- Fees incurred for changing or cancelling a flight for non-emergency or personal reasons

RELOCATION STIPEND

Amazon will subsidize your relocation costs by providing you with a stipend to offset your housing costs during your internship. These funds can also be used towards other expenses you may incur such as utilities, furnishings, pet fees, etc. You are responsible for finding and securing your own housing for the duration of your internship. Your stipend payment amount will be based on the region in which you are employed. The figures listed below are net amounts in USD and will be converted to local currency at time of payment. While the numbers presented here are monthly, the **actual amount you receive will be prorated based on the number of days of your internship** and may be adjusted if your internship dates change.

- **Zone A:** 1200 USD per month of employment:
 - ❖ Berlin, Dublin, Hong Kong, Ireland, Japan, London, Luxembourg, Munich and Singapore
- **Zone B:** 800 USD per month of employment:
 - ❖ All other locations not listed above or below

- **Zone C:** 400 USD per month of employment:
- ❖ Egypt, India, Indonesia, Jordan, Malaysia, Philippines, South Korea, Taiwan, Thailand, Turkey, Viet Nam

Stipend calculation method:

Monthly Stipend/30 Days = Daily Rate

Daily Rate x Number of Days in Internship = Total Stipend

You will receive a one-time payment of your full stipend amount approximately 60-90 days prior to your start date. Please budget accordingly as you will not receive additional funds.

Important: If you receive the stipend payment, and do not come to work for Amazon (for any reason including immigration related issues) or your employment terminates prior to the end of your internship period, you must arrange to pay back a prorated portion of these funds to Amazon. ⁱ

Resources to Help You Find Housing

You are responsible for finding and securing your own housing for the duration of your internship. Previous interns have found housing by using the resources below. These suggestions have not been sourced or vetted by Amazon or Graebel, so please conduct your own proper due diligence.

- University Housing: search your own and/or other university's intranet in the city of your internship for intern housing resources. These options tend to book up quickly.
- Search online for options in your internship location using search keywords such as "summer," "intern," "housing," "subletting," "micro-apartments," "short term"
- Social media & Discord groups
- Short-term/vacation home rentals: Airbnb, VRBO
- Temporary housing: Reside by ABODA, SilverDoor Apartments, Oasis Corporate Housing
- Apartment rental sites: Padmapper, Furnished Finder, College Rentals, Bungalow, Nestpick, Spotahome

UNDERSTANDING YOUR TAX WITHHOLDINGS

Tax authorities often treat relocation expenses as taxable income. Amazon structures many of its relocation program benefits to minimize the tax implications for both you and the company.

Where applicable, tax assistance in the form of gross-up is provided to help you with the tax burden associated with receiving taxable relocation benefits. Individual tax situations vary and the assistance provided by Amazon may not fully offset your tax liability. Your tax assistance will be calculated by Amazon payroll's department in conjunction with Graebel reporting. The Amazon payroll department will add those taxable relocation expenses and tax assistance amounts to the payroll system. Therefore, you will see relocation expenses added to your income and tax assistance amounts added to your tax withholdings on your pay statements.

Gross-up payments are made to the tax authority on your behalf; you will not receive these funds directly.

Note: Tax assistance does not include tax preparation assistance; Tax assistance is a monetary amount in the form of grossing-up your benefit costs and will be provided to help with the personal tax burden associated with receiving taxable relocation benefits.

FREQUENTLY ASKED QUESTIONS

Q: Do you have recommendations on how I can locate my own housing?

A: You are responsible for finding and securing your own housing for the duration of your internship. Please see Housing Recommendations section above for ideas. These suggestions have not been sourced or vetted by Amazon or Graebel, so please conduct your own proper due diligence.

Q: When will I receive my relocation stipend?

A: Stipend payments are pro-rated based on the length of your internship. As early as 90 days before your start, Graebel will make your stipend payment to you via direct deposit.

Q: Will my relocation stipend cover the entire cost of my housing and living expenses?

A: Not necessarily. The relocation stipend is a contribution towards these costs and will likely not cover all of your expenses.

Q: What can I use my stipend money for?

A: The stipend money is intended to offset out of pocket relocation costs (deposits, rent, utilities, furniture etc.). Anything remaining is yours to keep and you do not need to submit receipts to Graebel. It is important to be diligent in your approach working with potential landlords and businesses online. Please utilize extra caution and ensure that the individual is properly vetted before paying them any funds.

Q: How will my relocation stipend be adjusted if my internship is extended or ends earlier than expected?

A: If the dates of your internship change, please let the [Graebel Intern Support Team](#) know right away.

- *Internship extension:* An additional stipend payment will be made to you, pro-rated based on the additional length of your internship.
- *Internship ending earlier than internship period:* You will be required to pay back a pro-rated portion of those funds to Amazon.

Q: My internship starts in two weeks or less and I haven't been able to secure housing yet, what should I do?

A: If you have utilized the Housing Recommendations provided to you and you're still unable to secure housing, you can reach out to your Amazon recruiter to discuss options. Please designate the email as urgent.

Q: When may I arrive in the city of my internship?

A: You may arrive in your internship city at your convenience. Please arrive at least 24 hours before your start date.

Q: Can I use part or all of the \$100 USD baggage expense for other things such as shipping my goods to my internship location?

A: No, the \$100 USD will only be reimbursed if you're charged to check your baggage by the airline and you have a receipt.

Q: Can I book one-way travel vs. a round-trip?

A: No. Round trip tickets, in nearly all cases, are more cost effective than a one-way ticket. Please book a round trip ticket when finalizing your travel to your intern location.

Q: Once I book my airline ticket, can I make changes to my itinerary?

A: Yes, but any changes will be at your own expense, unless Amazon requests the change due to business need. Any personal changes will be at your own expense.

Q: What is the travel booking deadline?

A: Please book your travel at least 14 days prior to your travel date. This ensures that you will be presented with the lowest fares when booking online and falls within the Amazon travel policy.

Q: Can I travel to/from my home or school location?

A: Your home and school are both authorized travel locations, so you can depart from and return to either location. All itineraries will be reviewed by Graebel to ensure that travel itineraries match your authorized home/school and internship locations.

Q: Which classes of airfare can I book?

A: Your benefits include roundtrip economy airfare. Amazon's global travel policy does not support flight upgrades. If you would like to pay to upgrade your flight, first book your flight using the regular process, then contact the airline to purchase your upgrade.

Q: If I drive my car, will Amazon pay for tolls and parking at my residence and/or office?

A: No. Any additional costs associated with driving a personal vehicle are at your own expense. Speak with your recruiter or manager to understand more about local commuting benefits for your specific office location.

Q: When do I need to submit expenses to Graebel for reimbursement?

A: Reimbursable expenses must be submitted in the Graebel platform no later than 90 days from your internship end date.

Q: Can I bring my dog/cat?

A: You are welcome to bring your dog/cat with you for your internship, however no additional relocation support will be provided. You would be responsible for any pet travel fees, as well as pet deposit fees/charges for housing. Pet-friendly housing options may be more limited, and more expensive. Speak with your recruiter or manager to understand if your internship office location is dog-friendly.

ⁱ Not applicable in Japan and Taiwan based on local employment laws