amazon

Global Lump Sum Relocation Policy

AMAZON BUSINESS MOBILITY 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").

You will have access to the Graebel online platform for the duration of your move. This platform provides access to helpful relocation information and details for your move.

Features include:

- A self-guided journey to help you complete the required steps to receive your lump sum payment
- Easy access to your relocation policy details so you can maximize your benefits
- Useful advice and local insights about your new destination
- Online expense submission and reimbursement for relocation-related expenses
- Connections to moving resources, including a free move coach to help you find trusted service providers to utilize your lump sum funds efficiently
- Rigorous data privacy and security, backed by AWS, to ensure your personal information is protected
- Accessible via desktop, tablet, and mobile devices

Log-on credentials for the online platform will be sent by Graebel to the email on file once your relocation has been authorized by Amazon.

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 Graebel.

Relocation benefits must be utilized within 12 months of your start date. If you do not relocate after receiving your lump sum payment, you are required to return the funds to Amazon.

POLICY-AT-A-GLANCE

The relocation benefits outlined below include comprehensive relocation support provided by Amazon. Please review the policy detail information in the Graebel platform and direct benefits questions to Graebel, as they are your best resource during the move.

Program Components	Description
Lump Sum Payment	• A one-time payment to be used for your move
Final Travel	• Standard economy airfare or mileage reimbursement to your new city
Immigration	• Reimbursement for immigration-related expenses (if applicable)
Tax Policy	• Tax assistance is a benefit provided by Amazon via Payroll to help offset some of the tax burden associated with receiving taxable relocation benefits • Tax consultation and tax return preparation for individuals relocating across an international border

LUMP SUM PAYMENT

You will receive a lump sum payment of <<CashAmount>>.

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

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 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. Should you choose to book your flights using airline miles or credit card points, Amazon will not reimburse you. Please check with your Consultant if you choose to self-book your travel to ensure you can be fully reimbursed.

The following travel provisions are included:

- Standard economy class airfare, excess airline baggage fees up to $300 USD per person, ground transit to and from the airport, and meal reimbursement for the day of travel (excluding alcohol)
- 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. Hotel only. Meals are not reimbursable
- If you choose to rent a car to drive to the destination for your final trip, please contact Graebel, and they can assist in booking your travel through Amazon's travel provider. If you choose to book your own car rental, you will be reimbursed based on the daily base rate of a mid-size rental car, per Amazon's Travel Policy. Fuel is reimbursable for the rental car, via the most direct route, and fuel receipts must be provided with dates and location information. Collision insurance, liability insurance, and car seats are approved. GPS, roadside assistance, or other devices are not included

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

IMMIGRATION

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

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 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 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. Tax assistance is designed to lessen the burden of personal income taxes associated with the relocation benefit. Tax assistance is an estimate and does not relieve your personal tax obligation. In many cases, tax assistance may be more or less than your actual tax liability.

TAX CONSULTATION

If you are moving across an international border, Amazon will provide a tax briefing as part of your international relocation. This service will not be provided if you are moving within the same country. This tax consultation will include a discussion on the tax implications of your international relocation. A destination country tax consultation may also be provided upon arrival in the host country; in some cases, this tax consultation may take place in your country of origin before your departure. This consultation will explain the host country filing requirements and provide information about necessary registration documents. This service does not provide tax planning support or retirement, social security or pension advice.

The tax services partner providing the tax consultation 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 consultation. 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 tax consultation.



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 tax preparation services as part of your international relocation. This service will not be provided if you are moving within the same country. This Amazon-paid tax preparation and filing benefit is for your relocation origin and offer letter destination countries. This service 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 you start your new job and any subsequent years where relocation-related expenses are reported to Amazon Payroll by Graebel, or Amazon must report trailing RSU income to more than one country. This service is only dependent on when Amazon must report income in more than one country, regardless of your personal circumstances. For example, if you must report income based on your visa, citizenship, or residency status, but Amazon is not reporting income in that country, the tax preparation benefit would not be provided.

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 filling has been submitted to the tax authorities. Once submitted, all further tax support will cease. If your employment terminates prior to the tax preparation services commencing, no tax preparation services will be provided.

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.