

**LUS MAINTENANCE CONTROL TECHNICIAN RELOCATION POLICY**  
**OCC to IOC**  
**Dec. 3, 2014**

	<b>US-AA Merger</b> <b>Relocation Policy for LUS MAINTENANCE CONTROL TECHNICIANS</b>	
<b>Relocation Expense Allowance</b>	\$3,000	Taxes Withheld
<b>Home Marketing Assistance</b>	Assistance available through Bristol Mobility at no cost to EE	
<b>BVO-Buyer Value Option</b>	Option to sell home using program offered by Bristol with no out-of-pocket expenses including closing cost, commissions and fees. Company will pay lesser of \$20,000 or up to 12% of sale price for commissions (6%), closing costs and fees (up to 4%) and a premium (2%) for transferring ownership risk to Bristol. Home sale price capped at \$200,000**	BVO program is tax exempt
<b>Home Purchase Assistance</b>	Must purchase with one (1) year from the transfer date. 2% of the mortgage or \$5000 whichever is less. This includes loan origination fee of 1% of mortgage amount and closing costs. No discount points	Gross up on non-deductible items only (Bristol will audit)
<b>House Hunting Trip</b>	Up to \$900.00 with receipts for lodging, meals, car rental; Will provide same space positive pass terms and conditions as will be made available to other OCC employees relocating to IOC. See Tim Campbell/David Seymour letter dated Nov 10, 2014	Gross Up
<b>Mortgage Services</b>	Assistance available through Bristol at no cost to EE	
<b>Temporary Living (not available if using housing allowance)</b>	Max of one month (30 days)/no per diem. EE is eligible for up to one month in fully-furnished corporate housing including utilities, up to a max of \$3,600 per month.	Gross Up
<b>Housing Allowance (not available if using temp living option)</b>	\$1,200 per month for up to 3 months	Gross Up
<b>Lease Cancellation</b>	Reimbursement of lease cancellation fees, up to a max amount equal to 3 month's rent	Gross Up
<b>Rental Lease Assistance</b>	See Relocation Expense Allowance. Bristol may be a resource with rental lease assistance.	
<b>Movement of Household Goods (in lieu of Self-Move Option)</b>	Max weight of 18,000 pounds. Shipment of HHG, 30 days of storage and insurance up to a max of \$100,000 OR see Self-Move Option	Movement of HHG Non reportable (will not appear on W-2) Storage of HHG will not appear on W-2
<b>Self-Move Option (in lieu of Movement of Household Goods)</b>	\$5,000 OR see Movement of Household Goods	Taxes Withheld No Gross Up
<b>Appliances Third Party Services Pets</b>	Company will cover the cost of appliances (i.e. washer, dryer, range) installation at new residence only if these same appliances had been installed at and moved from the previous primary residence; services may be provided by moving company.  Third party services related to HHG moves, such as furniture disassembly and packing of special items (e.g. grandfather clock) may be provided by	Movement of HHG Non reportable (will not appear on W-2)

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	the moving company; costs of such services may be covered by the Company with prior approval;  Pets= See Relocation Expense Allowance	
<b>Shipment of Autos</b>	Max of 2 automobiles may be shipped. Autos must be registered in EE or spouse's name. Additional approvals will be required for shipping additional vehicles, RV's boats and other recreational vehicles.	Non reportable (will not appear on W-2)
<b>En Route Trip (mileage, lodging, meals)</b>	One (1) one-way trip to your new work location, positive space travel or mileage. Reimbursement of trip expenses related to travel from current location to new location (expenses typically include mileage reimbursement for driving, hotel and meals) Mileage will be reimbursed using the IRS relocation mileage rate, only if auto shipment is not fully utilized.	Travel & Lodging (Box  Meals = Gross Up
<b>Tax Information</b>	The company will provide tax gross ups at a fixed rate for employees with residency in TX on all taxable benefits except cash allowances. For employees with residency outside of TX, the tax gross ups will be calculated according to each individual's unique circumstances on an exception basis.  The company will report most of the relocation expenses paid to the employee, or paid on behalf of the employee, as income on the W-2 form  Employees are advised to consult with their tax advisor regarding their tax responsibilities or they can refer to IRS Publication 521-Moving Expenses	50% of qualifying expenses
<b>Resignation/Repayment</b>	If you voluntarily terminate service within 12 months from the date you begin work in your new location, you will be required to reimburse the Company 100% of all relocation expenses paid by the Company, including any tax gross up. If you voluntarily terminate service after 12 months but before completing 24 months in your new location, you will be required to reimburse the Company a prorated amount of all relocation expenses paid by the Company, including any tax gross up.	
<b>Eligibility Period</b>	The EE has 1 year from transfer date to complete relocation and submit all pertinent paperwork.	

Notes: Excludable expenses reimbursed to employee appear in Box 12 on W-2 (Code P)

Non-reportable expenses are excludable expenses paid to a vendor and will not appear on W-2.

The relocations services and expense reimbursements described in this policy are provided to eligible employees. If, however, two eligible employees are married or are registered domestic partners, then the relocation services and expense reimbursements will be limited to only one spouse or one registered domestic partner. If you have been asked to relocate, but that request has not been made of your spouse or registered domestic partner, please discuss the issue with your HR Manager to determine any options.

**\*\* Homes for which the estimated sales price exceeds \$200,000 will require pre-approval from the Vice President - Human Resources prior to acceptance in the BVO program. For those homes not approved for the BVO program, a self-sale option of equivalent value will be considered**