

Employee Information:			Assignment Details:				
Name:		Position:		Assignment Location:		Assignment Manager:	
Functional Branch:		Functional Manager:		Departure Date:		Anticipated Duration:	
Normal Work Location:				Project (Acc't #)		Task (Acc't#)	

The assignment conditions outlined herein apply only to this particular assignment.

Item	International Long Term (Equal to and greater than twelve (12) months)
Assignment Status	Determined by the Company.
Base Salary	Home rate for the job.
Normal Working Hours	As Per Collective Agreement.
Completion Premium	\$CDN 5,000 per annum, prorated. Effective September 15, 2022, increase to \$5,500
Education Assistance – Home Location	\$CDN 5,000 per student, per school year. Reimbursement of school fee below university level for non-refundable tuition fees. Only applies when employee is on accompanied status assignment and child remains in the home location. Effective September 15, 2022, increase to \$5,500
Education Assistance – Host Location	Mercer. When data not available on Mercer, survey from destination service provider will be used. Provided for below university level education at host location. Amounts based on host location.
Expatriate/Assignment Premium	NA in Commercial Accommodation. \$CDN 10,000 per annum, prorated Included in the On-Going Subsistence Allowance. Effective September 15, 2022, increase to \$11,000
Furniture Allowance	N/A
Project/Hardship Premium	Hardship premium as per Mercer - equivalent monthly amounts to be included in subsistence allowance.
Home Leave	Single/unaccompanied - Unaccompanied 2X year Accompanied/accompanied with dependents - every twelve (12) months. Company may offer the equivalent monetary amount in lieu, in this case Company determines monetary amount in lieu; no tax gross-up if applicable.
COLA	Premium for cost of living differences between home/host location. When housing, local transportation and/or schooling provided, cost of living index will exclude

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	those items. Mercer : Mean to Mean Basis. SPEA will be meaningfully consulted regarding the selection of host city for the purposes of determination of COLA.
Housing and Utilities, Accommodations	Company provides furnished accommodation appropriate to assignment status (family), If in commercial accommodation Company pays for single occupancy hotel room in preferred hotel(s). Company's travel provider books accommodations at preferred hotels. Any exception requires prior approval from management. Any exception must be at same or lower rate than preferred hotel, must identify any meals hotel provides as part of room charge, and must not result in additional/greater expenses (e.g. higher mileage or taxi fares, etc.)
In Transit Cost - Initial Trip, Home Leaves and Final trip	Provided to cover the cost of hotel, taxi, excess baggage, meals and incidentals with proof of receipts.
Lease Cancellation - Host Location	N/A
Local Transportation	<p>Local Transportation at Site: The Company pays for the most economical method of transportation, which could be a shared rental vehicle, public transit, taxi fares (with receipts), or other appropriate means of local transportation.</p> <p>Local transportation will only be paid for / reimbursed if there is no local transportation provided by the Company (e.g. shuttle bus).</p> <p>Where it reasonably makes sense to do so, the Company will provide shared rental vehicles for employee car-pooling, as assigned by management in lieu of other local transportation payments or reimbursement.</p>
Overtime	As Per Collective Agreement (Article 21). Regular hours may be adjusted up to 40 per week/8 per day with a normalization adjustment at the straight time rate. Overtime per Collective Agreement (except applies after 40 hours per week/8 per day if hours have been increased). For clarity, adjustment amounts are pensionable
Relocation Allowance - Initial & Final Trips	One (1) week of home country base salary. Does not include assignment or hardship premiums.
Settling in Period- Accommodation	Provided by the Company. Provided up to maximum of thirty (30) days on assignment only if employee is unable to settle in his/her residence upon arrival at the host location. Temporary accommodations will no longer be made available when employee settles in to his/her host housing.
Per Diem and Incidentals	Basis: For destinations in the United States - see Collective Agreement (Article 21.10). For destinations outside North America Meal/Incidental expenses are capped at the Canadian currency equivalent of the amounts contained in the Mercer Business Travel Expense summary report excluding hotel, column 1; Low. Updated as per Mercer update frequency. Per Diems do not apply once employee is in non-commercial accommodation.
On Going Monthly Subsistence	N/A if in Commercial Accommodation. Once in host housing monthly subsistence basis: Mercer Hardship Amount + Monthly equivalent of Expat allowance (Flat \$CDN 10,000 annual- increased to \$11,000 effective September 15, 2002). Subsistence is prorated to exclude home leave / vacation.
Statutory Holidays	As Per Collective Agreement

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Taxation	Tax protection policy. When tax is paid in the host location, employee will be provided with the services of an external accountant to assist with tax filings in the home and host countries for the years when assignment-related income is earned. Where the Employee is deemed liable for the payment of income tax in the home and or host country during his assignment, on proof of this burden, the Company will ensure the Employee does not suffer any financial hardship over and above the level of hypothetical income tax the Employee would have been subject to had he remained employed in his home country.
Travel Time - Initial Trip, Home Leaves & Final Trip	As Per Collective Agreement (Article 21).
Work Schedule	As Per Collective Agreement (Article 21).
Transportation - Initial Trip, Home Leaves & Final Trip	As Per Collective Agreement for Employee (Article 21)
Termination of Assignment by Employee	An employee may terminate their assignment with a minimum of three months' notice, other than in exceptional circumstances (e.g. serious illness in immediate family or other similar situations), where a shorter notice period will be agreed upon.
Termination of Assignment by Company	The Company may terminate an assignment at any time and will cover reasonable costs incurred in relation to the premature termination.
Sick Leave	If an employee becomes unable to work during an assignment due to illness or injury and it makes sense for them to return home, the Company will ensure that they are returned home and the assignment will end as of the day they are returned home.
Passport & passport renewal	Employee paid.
Work permits and visas	Company paid.
Other Fees	The Company will pay: Any applicable exit taxes; any applicable customs duties and/or taxes on a limited quantity of personal belongings; actual cost of vaccinations, etc. required for a specific host country if not covered by provincial medical plan(s) or group insurance benefits. The Company will not pay for international driver's license fees unless having a valid country driver's license is a requirement of the job.
Professional license(s)	If a second or subsequent professional license is required in order for the employee to perform their work functions in the project location, the Company will pay the cost of same.
Pre-assignment medical	Company-paid if not covered by provincial health insurance and/or group insurance plan. If medical clearance is not obtained, employee will not be sent on

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- if applicable	assignment.
Group Insurance Benefits	Company will ensure employee has out of country medical coverage under the Company's plan(s) in force at any given time.
Vacation and other leaves	As per entitlement in home country.
Taxation:	<p>Per Diems, Subsistence and Travel allowance, accommodations are non-taxable upon completion of TD4 provided in the case of accommodation that employee maintains primary residence at home location and it is immediately available to him/her (i.e. not rented out).</p> <p>Employee is responsible to maintain necessary supporting documentation and receipts for income tax purposes. The Company shall not have responsibility to "gross-up" or tax equalize any amount deemed taxable to an employee by the relevant tax authorities. For clarity this includes amounts initially deemed non-taxable.</p>

Please sign, date and return to the undersigned as acceptance of the assignment conditions outlined.

Employee's signature

Date

Project Manager's signature

Date

Commercial Analyst's Signature

Date