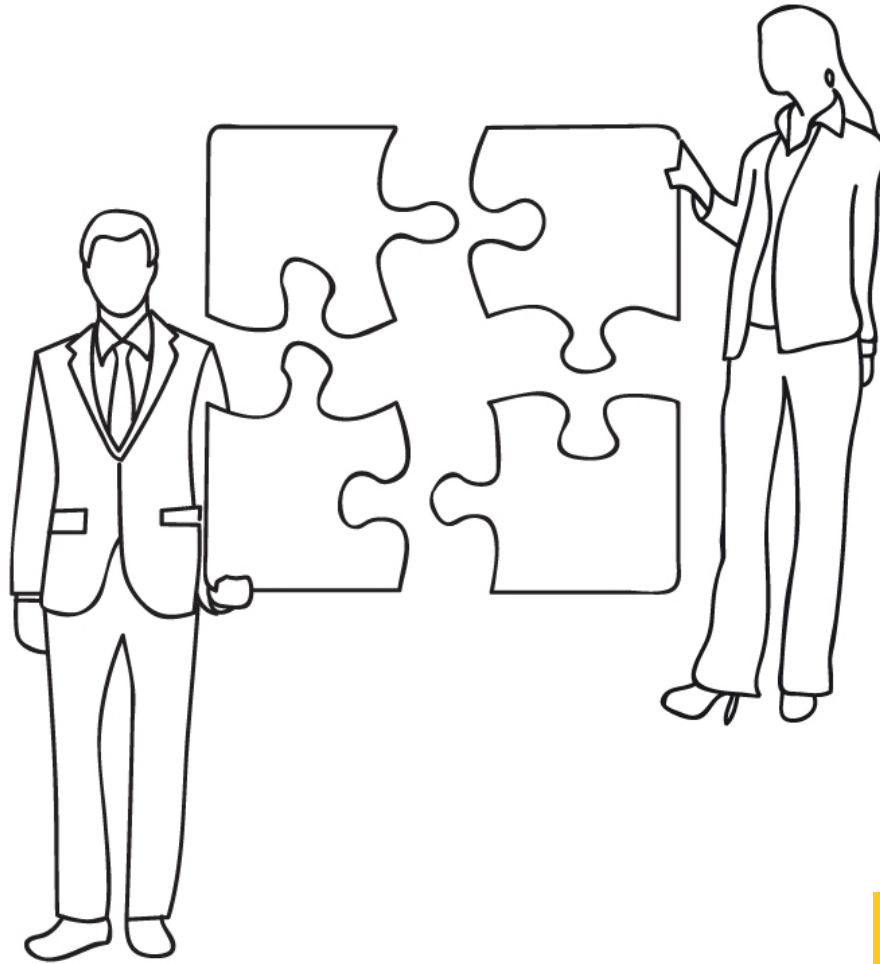


# Procedure

## International Assignment Guidelines & Procedure Manual – Urban Locations



**REFERENCE MSG:**

Human Resources



## INTERNATIONAL ASSIGNMENT GUIDELINES & PROCEDURE MANUAL

International Assignment Guidelines & Procedure Manual

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## **INTRODUCTION**

This Handbook serves as a reference for the local terms and conditions of expatriate assignment to Eni México S. de R.L. de C.V., with a town-based contract. It has been developed and implemented by the relevant HR function.

Any variations is subject to approval and authorisation by the Managing Director.

Terms related to base salary, expatriate allowances and corporate remuneration (pension, life insurance etc.) are developed and implemented on a corporate level by Corporate Human Resources.

The Company reserves the right to revise or amend these policies at any time.

## **REFERENCES**

- "Human Resources" MSG issued on October 13, 2014
- Opi HR 006 Eni spa r03 issued on July 8, 2016
- Mod.231
- Code of Ethics
- MSG Anti-corruption
- "Business Travel and offsite service – non managerial personnel" issued on July 27, 2016

## **Terminology & Definitions**

- **Assignment Company:** the company to which the expatriate is assigned to work for the duration of the Assignment Contract
- **Assignment Location:** the location in which the expatriate's Assignment takes place, as specified in the Assignment Contract
- **LHRD:** Local Human Resources Department
- **HHRD:** Home Company Human Resources Department
- **Home Company:** the Eni Group Company from which the expatriate is assigned to the Assignment Company
- **Home Country:** the point of origin of the expatriate, as defined in the expatriate's Assignment Contract



## **1. Conditions of Assignment**

### **1.1 Scope of the Expatriate Policy & Procedure Manual**

This manual supersedes all previous communications and memos issued regarding the subjects covered within this document. However, the Company reserves the right to interpret, change, suspend, or cancel, with or without notice, all or any part of this manual. The Company will notify all employees of these amendments.

For the duration of the international assignment, the employment terms and conditions shall be defined in the Contract agreement between the international assignee and the relevant Eni entity.

Should any discrepancies exist between the provisions contained within this document and the assignee's international assignment Contract, the Contract shall prevail.

Generally, expatriates assigned from Eni S.p.A. shall resume employment with the Home Company or be reassigned to a different international destination at the end of the assignment in Mexico.

### **1.2 Assignment Status**

There are three (3) main categories for the expatriate's Assignment Status. The conditions and benefits accorded by the expatriate policy are dependent upon the Assignment Status, which will be defined in the expatriate's Contract at the commencement of employment.



## 1.2.1 Assignment Status Categories

STATUS	MARRIED	DEPENDENT CHILDREN	REQUIRED DOCUMENTATION
<b>Single</b>			
Single	-	-	-
<b>Unaccompanied (All dependents remaining in Home Country)</b>			
Permanently Cohabiting Partner	No	-	"Stato di Famiglia" or home country legal equivalent of Declaration of Family Status
Married	Yes	No	Marriage Certificate
w/Children	-	Yes	If divorced or separated: the "Stato di Famiglia" or home country legal equivalent of Declaration of Family Status
<b>Family (Dependents accompanying the expatriate to Mexico)</b>			
Permanently Cohabiting Partner	No	-	"Stato di Famiglia" or home country legal equivalent of Declaration of Family Status
Married	Yes	No	Marriage Certificate
w/Children	-	Yes	Birth Certificate

- **"Single Status":** the expatriate is on assignment alone, with no dependents accompanying or in the Home Country  
At the request of the expatriate, *Single status* may be applied to expatriates whose civil status is Married or who are permanently cohabiting
- **"Unaccompanied Status":** the expatriate is on assignment alone, but with dependents remaining in the Home Country  
*Unaccompanied status* shall apply if the expatriate's dependents must remain in the Home Country for business reasons or objective personal reasons. For divorced or separated expats, children are considered dependents only if they are under the employee's full custody or co-custody ("co-affidamento") and if they are listed in the home country Declaration of



Family Status ("Stato di Famiglia")

- **"Family Status":** the expatriate is accompanied by dependents who are residing in Mexico for at least 8 months per year of the international assignment

For Permanently Cohabiting Partners to be considered in *Unaccompanied* or *Family status*, the expatriate must have civil status with the dependent and the home country legal document must be provided.

For *Unaccompanied* and *Family status*, dependent children must be unemployed and under the age of 24 to be eligible for Company benefits.

## 1.2.2 Declaring a Change of Assignment Status

After the start of the international assignment, if the expatriate wishes to change their status from that specified in their Contract, a written request must be submitted to LHRD via the Expatriate Declaration Form [Appendix E].

If the expatriate wishes to change assignment status from *Single* to *Unaccompanied* or vice versa, this will only be authorized if at least eight (8) months remain to the end of the international assignment.

If the expatriate wishes to change assignment status from *Family* to *Unaccompanied* or vice versa, this will only be authorized if at least twelve (12) months remain to the end of the international assignment.



## 2. Pre-Assignment

### 2.1 Fitness to Work

Due to environmental conditions in the Host Country, the Company will need to verify that the expatriate meets the physical requirements necessary for an international assignment, on the basis of medical examinations performed at credited health institutions.

The verification of physical fitness to perform working activity in Mexico is a prerequisite for the finalization of the international assignment.

Expenses incurred in relation to such medical examinations, including tests and vaccinations where necessary, are at Company charge.

### 2.2 Pre-Contract Mission Trip

The expatriate's assigned department in Mexico will arrange the pre-contract Mission trip in coordination with the HHRD using the appropriate procedure. During the Mission trip, the expatriate will be provided accommodation, and a temporary automobile will be provided if needed. Expenses supported by appropriate receipts will be reimbursed by the HHRD.

The main goals of this trip are to:

- Gain knowledge of the proposed job;
- Become acquainted with Company colleagues;
- Meet with a LHRD representative to answer any questions and review the Company's local policies and procedures (Handbook for Personnel) and the expatriate policies and procedures (International Assignment Guidelines & Procedure Manual);
- Prepare for the international assignment by becoming familiar with the assignment city and area.
- The maximum overall length of the international pre-assignment trip shall be seven (7) calendar days.



### 2.3 Visa Application

Once an expatriate has agreed to the assignment in Mexico, the LHRD, with assistance from the HHRD, will initiate the immigration process for the expatriate and approved family members.

The expatriates who come to Mexico on a pre-contract Mission trip will initially enter the country as a Business Visitor (Visitante de Negocios).

At the start of the assignment, the expatriate will typically apply for entry to Mexico as a Temporary Resident (Visa de Residente Temporal – Con permiso para actividades remuneradas), which will allow the expatriate to work in Mexico for up to four (4) years.

In any case, the LHRD and HHRD will advise the expatriate regarding which visa will apply and the required documentation to be provided for the expatriate and any accompanying family members.

The Company will coordinate with its Immigration Law Firm to prepare the necessary documents, after review and approval by the LHRD. The visa documents are to be filed at the appropriate Mexican Consulate and will be processed accordingly.

For the duration of the international assignment, the expatriate is responsible for providing LHRD with copies of all relevant documents in relation to the immigration status for themselves and each dependent family member.

### 2.4 Vacation Balance in the Home Country

At the commencement of an international assignment, any accrued holiday by the Eni person must be benefited.



### 2.5 Early Lease Termination

In the event that the expatriate must terminate a lease agreement in the Home Country due to the commencement of the international assignment in Mexico, the reimbursement for associated costs may be requested. The reimbursement is subject to the submission of any relevant supporting documentation, including the lease agreement.



### 3. Transfer

#### 3.1 Travel to the Assignment Location

The HHRD will arrange the air-travel tickets for the expatriate and any eligible family members from the point of origin to the assignment location.

On arrival at the airport in the city of assignment, the expatriate will be instructed by the LHRD about how to travel to either the Company office or to the prearranged temporary accommodation. (Reservation for temporary accommodation will be done through Eniservizi and/or local relocation company).

For any incidental costs incurred during traveling (e.g. taxi, food, etc.) from the point of origin to the assignment location, the Company will pay the expatriate a Travel Allowance (see Section 9.6). This will be paid as a flat-rate sum per eligible accompanying family member.

Air-travel tickets will also be provided at the end of the international assignment.

#### 3.2 Excess Baggage

For the beginning and the end of the Contract period, the expatriate will be given an excess baggage allowance of **EUR €500.00 up to 5 eligible family members**. The allowance will be given to each family member authorized to accompany the expatriate on the international assignment.

The Excess Baggage allowance is provided only in the case of air transportation.

#### 3.3 Transport / Storage of Furniture in the Home Country

An expatriate who leaves rented accommodation on account of the assignment to



Mexico, may request reimbursement of the expense of transporting the furniture within the location of residence or to another location (for example, to a warehouse), though still within the Home Country. The expatriate must present at least two estimates, of which the Company will choose the most advantageous. On final repatriation, the expatriate may claim for the reimbursement of the expenses for moving furniture back to the usual domicile.

The cost of Home Country furniture storage may be reimbursed as an alternative to the cost of transporting the furniture, subject to a cap of **EUR €7,000.00**.

Under no circumstance is reimbursement provided for the cost of transport or storage of works of art, antiques, or luxury items.

### 3.4 Shipping Furniture to Mexico

The shipment, meant as transport from the country of origin to the country of assignment and vice versa, is provided if in the assignment location is available an unfurnished or a partially furnished accommodation

Nevertheless, on the basis of actual needs of the Eni person, the company reimburses the shipment expenses also for destinations with fully/partially furnished accommodation exclusively for accompanying children's furniture/belongings (cradle, cot, changing unit, stroller, toys, etc.). In this case, the company provides a maximum reimbursement of shipment expenses equivalent to the standard 8-feet container (about 10 cubic meters of internal volume), regardless of the number of children.

Shipment may be covered by insurance, subject to a liability cap of **EUR €30,000.00**; any cost in excess of this limit shall be chargeable to the expatriate.



### **4. Settlement and Residence in the Host Country**

#### **4.1 Familiarization**

A LHRD representative will provide an induction during the expatriate's first days in the office to go over the administrative procedures and review the Company processes and policies, including:

- Forms and documents required for payroll;
- Summary of benefits and insurance enrolment forms;
- Review of the expatriate policy and Company regulations;
- Remittance instructions for the monthly expatriate expense report.

#### **4.2 Security Briefing**

The Company will arrange for a Security Briefing as soon as possible after arrival in Mexico. Family members who are relocating with the expatriate are strongly encouraged to meet with the LHRD and Company security personnel to review the security protocols and information.

#### **4.3 Embassy Registration**

It is required that the expatriate and family members register with their Home Country embassy or consulate soon after arrival.

#### **4.4 Required Documents**

For the Contract period in Mexico, the expatriate and each accompanying dependent must have the following documents:

- Passport
- Visa (or relevant immigration documentation)



## 4. Settlement and Residence in the Host Country

### 4.4.1 *Passport and Visa Documents*

It is the responsibility of the expatriate to keep current all passports and visas for themselves and any approved family members. If any of these are due to expire, the expatriate is required to inform LHRD at least 90 days prior to the date of expiration for the renewal process to be initiated.

It is the expatriate's responsibility to notify LHRD with details and/or copies of any changes to the passport or other visa-related documentation as soon as the expatriate becomes aware.

### 4.5 Company Office Hours

The working hours which the Eni person must respect at the location of assignment are those resulting from the local laws, rules and regulations, and applied by the company for which the work is carried out.

### 4.6 Annual Vacation

The annual vacation for the expatriate is defined according to the expatriate's employment Contract.

If the Eni person on an international assignment performs work during a public holiday day, the subsidiary's human resources function allows a day off in lieu, only against evidence of a prior formal request by the relevant manager. The Eni person on international assignment shall be entitled to benefit of days off in lieu, for which is eligible, within 30 days of the date of performance of the work in question. A day off in lieu can under no circumstances be included in the leave entitlement.

If, for exceptional reasons due to the impossibility certified by the business and approved by subsidiary's human resources function at destination, it is not possible to benefit of all the accrued vacation, a payment in lieu will be made by the company at the end of the international assignment up to a maximum of five (5) working days, in accordance with company procedures on the matter



### 4.7 Public Holidays

The Company recognizes local public holidays annually. Recognized public holidays, which occur during a period of vacation leave, will not be counted as vacation entitlement. The Company holiday schedule will be published annually and distributed by the LHRD.

### 4.8 Sick Leave

The illness must always be substantiated by appropriate medical certification. The company reserves the right to confirm the existence of the illness through its own medical structures or others with whom it has a working relationship.

### 4.9 Compassionate Leave

The Company reserves the right to grant the expatriate a paid period of compassionate leave upon request by the expatriate. This period will not exceed five (5) days (traveling time excluded) to allow the expatriate to return to the Home Country for a serious health condition or to attend the funeral of a member of his/her Immediate Family:

- **Immediate Family:** to be defined as a spouse / Permanently Cohabiting Partner of the expatriate or a member of the expatriate's family in the first degree (i.e. expatriate's parents, siblings, children).

If compassionate leave is approved by LHRD, the Company will provide the expatriate and accompanying eligible family members an airline ticket, to be provided as *Ticket In Kind* (see Section 9.2.1) and reserved through the Company's designated travel agency. For what concern expense reimbursement and class of travel, the same modalities as per the start/end of assignment transfers, will apply.

In the case that compassionate leave is not granted by the Company, the expatriate may choose to use his/her vacation days.



### 4.10 Remuneration during absence for illness or accident

In case of Eni person absence on account of illness or accident, the remuneration remain unchanged. The remuneration is usually paid out for a maximum period of forty five (45) days in each contractual year, and no longer than the expiry date of the assignment. Once the forty five (45) days of illness have elapsed, should the Eni person not yet have recovered full physical fitness to work in the host country, the LHRD may decide to early terminate the international assignment agreement by invoking the relevant contractual clauses.

The illness must always be substantiated by appropriate medical certification. The company reserves the right to confirm the existence of the illness through its own medical structures or others with whom it has a working relationship.

### 4.11 Maternity Leave

Eni supports its people on international assignment in their professional and personal life.

The Eni person who becomes pregnant during an international assignment, regardless of the contractual scheme adopted, is eligible for the maternity benefits provided in the home country or in the host country, according to the most favorable principle.

### 4.12 Paternity Leave

In case of paternity, the Eni person on international assignment under single status (in case the Eni person did not avail of unaccompanied status), unaccompanied status and family status, is entitled to a paid leave of five (5) working days for the birth of the child.

In case the birth occur in a country different from the assignment one, the cost for the return trip and related expenses (travel allowance) will be at Eni person charge.

Any other situations different from the above, will be managed in accordance with the LHRD.



## 4. Settlement and Residence in the Host Country

### 4.13 Marriage Leave

The company shall provide support for the Eni person who intend to marry during an international assignment.

Subject to an explicit notification from the Eni person of the intention to marry at a scheduled date, the LHRD shall provide a paid leave amounting to fifteen (15) calendar days to be benefited.

The Eni person can benefit of the support by a mandatory request within thirty (30) days from the date of the marriage.

The benefit applies to Eni person on international assignments under single status as well as those under unaccompanied and family status when marrying a permanently cohabiting partner.

Upon returning from marriage leave, the Eni person on international assignment shall submit the marriage certificate to the LHRD.

### 4.14 Payroll Deposits

For expatriates paid outside of Mexico, the salary will be paid according to the Home Country payroll schedule.

For the Italian expatriate, Social Contributions and Union Dues are deducted from the payroll according to Italian law. The following is the list of Social Contributions and Union Dues:

- INPS;
- IRPEF;
- Fopdire-Fondenergia;
- FASIE;
- Fasen;



## 4. Settlement and Residence in the Host Country

For other expatriates, should there be any similar deductions, these will be discussed with the expatriate during the familiarization.



### **5. Transportation**

#### 5.1 Company Car

A Company Car and Driver will be made available to provide transportation for the expatriate and accompanying family members. The Company policies and procedures regarding the usage and relevant security protocols will be specified in the local movement policy.



### 6. Housing

#### 6.1 Temporary Housing

If permanent accommodation is not available on arrival in Mexico the LHRD will make the necessary arrangements for temporary accommodation for a maximum period of 30 days.

It is the responsibility of the expatriate to obtain permanent accommodation during this 30 day period.

Justifying factors shall exclude inability on the part of the Eni person to find a suitable permanent solution.

Temporary accommodation charges will be billed directly to and paid for by the Company. The LHRD will explain the procedures for this during the expatriate's familiarization.

If the expatriate chooses to bring any pets upon arrival in Mexico, all related costs are at the responsibility of the expatriate (including but not limited to: travel costs, pet deposits and fees for the temporary housing, etc.).

##### 6.1.1 Per Diem for Board Expenses

If the temporary accommodations provided do not include kitchen facilities, the expatriate is eligible for a Per Diem allowance to assist with board expenses, up to the maximum amounts given below.

- **MXN \$ 200.00** for the expatriate;
- **MXN \$ 200.00** for the expatriate's spouse;
- **MXN \$ 200.00** for each child.



## 6.2 Permanent accommodation provision criteria

The LHRD shall provide the Eni person on long-term international assignment with permanent accommodation, according to the assignment status and category as follows:

Employee Category	n° of bedrooms		
	2	3	4
	status	status	status
<b>MD, GM and equivalent positions/ EVP*, SVP*</b>	Single, Married, Unaccompanied	Married+1 child	Married+2 children
<b>Senior Managers, Senior Staff</b> (Dir. / Quadri)	Single, Married, Unaccompanied	Married+1 child	Married+2 children
<b>Other Categories</b> (Employees / Workers)	Single, Married, Unaccompanied	Married+1 child	Married+2 children

*\* Delocalized organizational unit*

## 6.3 Housing Selection

The LHRD shall, in the course of the pre-assignment trip, propose one or more accommodation solutions to the Eni person depending on the assignment status and category.

The accommodation solutions proposed shall be appropriate in accordance with company's regulations in the matter of personal safety.

The Contract will be issued in the name of Eni Mexico S. de R.L de C.V as 'Lessor', while the 'Tenant' will be the assigned expatriate.

All housing must be security checked and approved by the Company before a lease agreement is entered into. The Company will advise on the secure areas.



#### 6.4 Furniture for the Permanent Accommodations

With respect to the furnishing of the housing in the host location, three choices are available:

- Find furnished accommodations;
- Purchase furniture; or
- Ship the expatriate's furniture from the Point of Origin.

##### 6.4.1 Find Furnished Accommodations:

The reimbursement of shipment expenses shall not be applicable if fully furnished accommodation is provided directly or indirectly by the Company.

##### 6.4.2 Purchase Furniture in Mexico

A one-time lump sum payment (Accommodation Allowance) will be made to the expatriate to assist in purchasing furnishings for unfurnished or partially furnished permanent accommodations. To receive this allowance, the expatriate must submit a request to the LHRD using the form provided during the familiarization.

The amount of the Accommodation Allowance is dependent upon the expatriate's Assignment Status and the number of dependents accompanying them.

Accommodation Allowance, Partially Furnished:

# Bedrooms	Status	Amount
2 bedrooms	Single / Unaccompanied / Married	EURO €6,000
3 bedrooms	Married + (1) Child	EURO €7,500
4 or more bedrooms	Married + (2) Children	EURO €8,000

Accommodation Allowance, Unfurnished:

# Bedrooms	Status	Amount
2 bedrooms	Single / Unaccompanied / Married	EURO €7,500
3 bedrooms	Married + (1) Child	EURO €9,000
4 or more bedrooms	Married + (2) Children	EURO €10,000



## Settlement Allowance, Contribution per Person:

Recipient	Additional Contribution per Person
Expatriate	EURO €700
Spouse / Permanently Cohabiting Partner	EURO €500
1 <sup>st</sup> Child	EURO €300
Per Additional Child	EURO €200

The expatriate is responsible for the removal of the purchased furnishing at the end of the international assignment.

*6.4.3 Shipment of the Expatriate's Furniture to Mexico*

In the event the accommodation made available by the Company is not furnished, the expatriate may claim the reimbursement of expenses for the transportation of furniture and personal belongings (land or sea shipment by container - up to 20 feet), from the Point of Origin to Mexico (refer to Section 3.4).

In this case, the expatriate will NOT be entitled to the Accommodation Allowance nor to the refund of Home Country storage or transportation expenses. The reimbursement will be made in accordance with the procedures and within the limits approved beforehand by the HHRD.

Upon final repatriation, the expatriate may claim for the refund of expenses for the reverse transportation to the Home Country or location of the next international assignment.

**However, if the expatriate does not take advantage of this shipment option at the beginning of the international assignment, shipping will NOT be provided or reimbursed by the Company at the end of the international assignment.**



### 6.5 Housing and Utility Expenses

#### *6.5.1 Reimbursable Expenses*

For rented / leased accommodations, the Company will reimburse any utilities required by the lease contract, including the following expenses: electricity, gas, water, garbage collection, and pest control. Additionally, required housing maintenance and security costs will be considered for reimbursement by the Company on a case by case basis.

The Company will also reimburse the actual cost of renters insurance. An executed copy of the relevant insurance policy must be submitted to LHRD, and proof of payment must be submitted via an expense report.

All expenses eligible for reimbursement must be submitted with the appropriate supporting documentation through the expense report process.

#### *6.5.2 Non-Reimbursable Expenses*

The expatriate is responsible for paying all costs or expenses, including but not limited to:

- Any costs incurred for pets, including deposits, fees, pet rent, transportation, or damages;
- Refundable deposits for new utility services, installation, reconnection, activation or reactivation by a service company or service provider (such deposits are normally refunded to the expatriate at the end of the agreement);
- Any fees assessed for late payment or non-payment by the expatriate;
- Any damages or repairs caused by the expatriate's negligence or otherwise charged to the expatriate under the terms of the contract or lease agreement.



The expatriate is responsible for contacting the service company or service provider directly to set up utility services, unless the utilities will remain in the Landlord's name.

## 6.6 Other Reimbursable Housing Expenses

All requests for expatriate reimbursements must be submitted using the Company's expense reporting system with proper documentation attached for LHRD review and processing.

For monthly utilities and recurring costs, a copy of the associated bill must be provided with the expense report. Only the current charges for that invoice will be considered for processing, and no previous balances will be reimbursed.

Expenses associated with business and business travel are to be submitted separately to the expatriate's respective departmental manager for approval and then to Accounts Payable for processing.

### 6.6.1 *Basic Cable and Internet*

For those renting / leasing accommodations, the Company will provide a reimbursement ceiling for basic TV and basic internet (including monthly service and equipment costs), as follows:

Cable / Internet Monthly Ceiling:

<b>TV Ceiling (either cable or satellite, but not both)</b>	
Basic Cable	MXN \$1,400.00 per month (inclusive of taxes & fees)
Basic Satellite	MXN \$1,400.00 per month (inclusive of taxes & fees)
<b>Internet Ceiling</b>	
Basic Internet	MXN \$1,200.00 per month (inclusive of taxes & fees)
<b>Bundled Internet &amp; TV Ceiling (either cable/internet or satellite/internet)</b>	
TV & Internet package	MXN \$2,200.00 per month (inclusive of taxes & fees)



### 6.6.2 House Cleaning

For those renting / leasing accommodations, the Company will reimburse expenses for weekly house cleaning services, up to the ceiling amount specified

Housecleaning Weekly Ceiling:

Assignment Status	Ceiling
Single/Unaccompanied Status	MXN \$1,200.00 - four (4) hours per week
Family Status (Married)	MXN \$1,600.00 - eight (8) hours per week
Family Status (w/children)	MXN \$2,000.00 - twelve (12) hours per week

Proof of payment must be provided with the expense report to receive reimbursement for house cleaning services.

**Note: (i) It is the expatriate's responsibility to verify that any house cleaning companies or providers employed are in compliance with Mexican employment and tax laws; (ii) The Company is not liable for any taxes or penalties owed to the Mexican government due to the expatriate's negligence or failure to exercise due diligence.**



### 7. Other Reimbursements

#### 7.1 Gym Expenses

The Company will reimburse expenses for monthly gym / fitness memberships, up to the ceiling amount specified.

Gym Monthly Ceiling & Initiation Fee Ceiling:

Assignment Status	Monthly Ceiling for Reimbursement	Ceiling for Initiation Fees
Single / Unaccompanied / Family	MXN \$3,000.00	MXN \$3,000.00

The gym reimbursement amounts for *Family status* apply to the whole family, and are not per family member.

#### 7.2 Spanish Language Tuition during the Assignment

For the expatriate and eligible dependent family members, the Company will reimburse the cost of local Spanish language tuition up to a **maximum of 60 hours**.

Lessons must be provided by an official educational institute or language teaching facility, although as an alternative, private classes by a certified or licensed teacher may be approved on a case by case basis by the Company.

#### 7.3 Working Partner Support (WPS) in Mexico

##### *7.3.1 Support Services*

Working Partner Support (WPS) will include reimbursement for a range of services to encourage the integration in the Mexican employment market for spouses /



permanently cohabiting partners, provided their eligibility has been approved by the Company.

The Company shall review the requests for reimbursement on a case by case basis, and only documented expenses incurred in relation to professional and/or academic training will be considered, up to a total maximum reimbursement of **EUR €6,000.00** throughout the duration of the international assignment in Mexico.

If applicable, support for job-hunting and self-placement services in Mexico may be provided by the Company either directly or through the reimbursement of expenses incurred for an overall period of sixty (60) calendar days.

### *7.3.2 Eligibility for WPS*

The expatriate's spouse / Permanently Cohabiting Partner will be eligible for Working Partner Support (WPS) only if they were gainfully employed at the time the offer of employment for the international assignment was made to the expatriate.

The expatriate must submit a written request to LHRD for Working Partner Support via the Expatriate Declaration Form [Appendix E]. Documented evidence of the spouse's / Permanently Cohabiting Partner's gainful employment in the Home Country at the at the moment of proposal of the international assignment must also be submitted to LHRD, subject to review and approval.

**WPS shall be applicable exclusively to employees on international assignment who have been accorded *Family status*.**

After the end of the international assignment and upon repatriation to the Home Country, the spouse / permanently cohabiting partner may be eligible for WPS in the Home Country.



### 8. Schooling

#### 8.1 Schooling Assistance

The Company will provide direct or indirect financial assistance, depending on the School, to the expatriate whose children have been approved to accompany them to Mexico and who are enrolled in pre-school, kindergarten, primary (elementary), and/or secondary (middle and upper) schools.

Schooling support will be applicable starting from the age of three (3) and ceases at the end of the school year during which the student reaches the age of twenty (20).

Assistance will be either by direct payment or in the form of reimbursement of related schooling expenses, such as tuition, application, registration, enrolment, and compulsory contributions (i.e. building fees, mandatory books, uniforms, PTA fees, etc.).

Direct payments or expenses should be claimed in respect to each school year (fall and spring semester) with a proportional reduction for shorter periods.

The Company does not provide any support for university or equivalent courses.

For further details, please refer to the following Link:

[http://internationalmobility.eni.it/ita/04\\_lunga\\_durata\\_sedi/04\\_6\\_3\\_scuola.html](http://internationalmobility.eni.it/ita/04_lunga_durata_sedi/04_6_3_scuola.html).

##### 8.1.1 *Tuition Ceilings*

The maximum amounts that can be claimed per child are provided in Appendix C. The limits pertain only to the annual registration and tuition fees. Transportation costs, application fees, and other additional costs or fees are not included in the ceiling and are considered for reimbursement separately.



### 8.1.2 Additional Reimbursable Expenses

The Company will also reimburse the expatriate for any school bus or similar transportation costs, provided that the transportation is provided directly by the school or is required for security reasons. The amount to be reimbursed will be in addition to the tuition ceiling and should be claimed as a separate expense.

In addition, the Company will allow the expatriate to request reimbursement for the cost of additional schooling assistance:

- Private tutoring or after school supplemental tutoring can be reimbursed up to a **maximum of 60 hours** when the student requires additional support for integration into the new school curriculum.
- Language lessons are limited to a maximum of 60 hours for private schools; this limit does not apply to children attending public schools who will be allowed language lessons tailored to the actual requirements of the student.
- Language lessons or other courses that are required in view of re-entering the home country school system will be allowed only during the final school year prior to repatriation.

Reimbursement for schooling expenses must be submitted to LHRD via the expense reporting system with proper documentation attached.

### 8.1.3 Non-Reimbursable Expenses

**The expatriate is responsible for all additional costs such as, but not limited to:**

- school supplies
- after school activities
- summer camp
- sporting activities
- trips and lunches



### 8.2 Nursery

Expenses for child care for children under the age of 3 will be reimbursable if the spouse / Permanently Cohabiting Partner is also employed in a full-time position.

#### *8.2.1 Nursery for WPS*

If the expatriate's spouse / Permanently Cohabiting Partner is participating in WPS (see Section 7.3), up to 50% of child care expenses may be reimbursed for children under the age of 3. Reimbursement shall be subject to the submission of supporting documentation and the approval of LHRD.

### 8.3 Children Being Educated Outside of Mexico

For expatriates on *Family status*, whose spouse / Permanently Cohabiting Partner has accompanied them to Mexico on the international assignment, the Company will reimburse schooling expenses for any eligible children remaining in the Home Country due to the impossibility of pursuing curricula in Mexico. The Company shall reimburse enrolment, attendance, and board and lodging in residential facilities on an annual basis for the duration of the international assignment. Reimbursement shall be subject to the submission of documentary evidence.

The Company will reimburse the expense of one round-trip, **economy** ticket per year for each child from the Home Country to Mexico, until the age of 24.

If the expatriate is in *Unaccompanied status* and the spouse / Permanently Cohabiting Partner remains in the Home Country, schooling expenses will NOT be provided by the Company.



### 9. Contract Return Trips Home

Expatriates will be given a set number of Return Trips Home, the number and class of which shall be determined by the locations of the Home Country and international assignment.

Return Trips to the Home Country shall be regarded as additional to the Start/End of Contract journeys. Generally, Return Trips Home must coincide with the expatriate's leave entitlement for the international assignment.

The choice of an alternative option to the provision of the ticket in kind for return trips cannot be modified for the entire duration of the international assignment.

#### 9.1 Frequency of Return Trips Home

Number of Contract Trip Home Tickets, per Contract Year:

Status	Recipient	Number of Tickets per Contract Year
Single	Expatriate	3
Unaccompanied	Expatriate	5
	Family Members	1
Family	Expatriate	2
	Family Members	2

#### 9.2 Ticket Provision

The expatriate will have three (3) options for receiving the Return Trip tickets:

- **"Ticket In Kind"**
- **"Cash In Lieu"**
- **"Travel Budget"**

The expatriate must notify LHRD within thirty (30) days of the start of the international assignment which option they choose for the Return Trip Home tickets, which will apply for the duration of the Contract.



### 9.2.1 *Ticket In Kind*

In the case of the *Ticket In Kind* option, the expatriate must submit a signed Travel Authorization Form [Appendix F] to LHRD. LHRD will then arrange the ticket(s) through the Company ticketing agency, reserving the lowest reasonable fare.

### 9.2.2 *Cash In Lieu*

In the case of the Cash In Lieu option, the Company will reimburse the full amount of the price of a ticket for each eligible family member, which will be determined on an annual basis by Eniservizi. The amounts will be dependent upon the departure and arrival cities, as documented on the flight tickets. In order to receive the ticket equivalent, the Eni person on international assignment is required to provide evidence of flight trips undertaken.

Evidence of the trip must be submitted to receive the *Cash In Lieu* payment, and the trip must be taken on an air carrier on the Company's approved air carrier list. Proof of travel (Boarding Cards) must be provided for each eligible person

In order to request the payment, vacation time must be approved by the LHRD. The Travel Authorization Form [Appendix F] signed by the expatriate and supervisor should be submitted, along with the proof of travel, to LHRD. Upon review and approval by LHRD, the Cash In Lieu payment will be processed through the Company's expense reimbursement system.

The expatriate is also eligible to request the Travel Allowance and/or **one (1) travel day** per Contract Trip Home.



### 9.2.3 Travel Budget

A travel budget ceiling is set for the expatriate and each family member, equal to the value of the *Cash In Lieu* Ceiling. Upon submission of tickets and proof of payment, the expatriate shall be reimbursed, up to the ceiling, for any and all trips taken to any destination, regardless of the number of Contract Return Trips specified above in Section 9.1.

The reimbursement shall be made on an annual basis up to the total value of air tickets the Eni person are eligible to.

An application for reimbursement can be submitted to the LHRD irrespective of the accrual/entitlement of leave. If, in consideration of an application for reimbursement, the Eni person benefits of the annual overall equivalent before twelve (12) months have elapsed, they shall not be entitled to claim further reimbursement until the twelfth month has elapsed. In case of international assignment in family status, the travel budget shall be extended to return trips for each eligible accompanying family-members who are therefore entitled to reimbursement of ticket costs under this option. Any amount not spent by the Eni person on completion of the international assignment (including extensions) cannot be transferred to a different assignment or assessed.

The expatriate shall receive up to the maximum number of Travel Days and an amount for Travel Allowance commensurate with that which they would have been eligible to receive under *Ticket In Kind* option.

### 9.3 Tickets for Infants

Children under the age of one (1) shall not receive a Contract Return Trip ticket. For the *Ticket In Kind* option, if there is an additional fee for the infant (for example, a lap fee), then this will be covered by the Company.

For the *Cash In Lieu* option, the ticket will be paid at the "Infant" price, as determined by EniServizi, for children under the age of two (2).



### 9.4 Family Members of Expatriates on Unaccompanied Status

For expatriates on *Unaccompanied status*, eligible family members will be provided one round-trip, **economy** ticket per year to Mexico from the Home Country or, if applicable, the country of residence. In this case, the *Ticket In Kind* option must apply for family member tickets, and the *Cash In Lieu* and *Travel Budget* options are available only for the expatriate's tickets.

The *Ticket In Kind* reservations for the family members will be reserved by the LHRD upon request by the expatriate and with the provision of the Travel Authorization Form [Appendix F].

### 9.5 Return Trips Home after Contract Extension

If the expatriate's Contract with the Company expires and the expatriate is requested to remain in Mexico for a period of less than 6 months, then no additional tickets or reimbursement will be provided by the Company; instead, the expatriate and each eligible family member will be provided with a one-way ticket to return to the Home Country.

If an expatriate's Contract is extended for 6 months or more, one vacation trip is due at the end of the expiring Contract. During the renewal Contract, vacation trips will be due as per the normal 6 and 12 month entitlement. Provision of tickets are governed by the same conditions specified above for the initial Contract.

### 9.6 Travel Allowance

Expatriates traveling on their approved Contract trips (i.e. Start/End of Contract and Return Trips Home) are entitled to the following travel allowance:

Travel Allowance per Contract Trip:



## 9. Contract Return Trips Home

Recipient	Total Payment for Trip
Expatriate	EUR €140.00
Spouse / Permanently Cohabiting Partner	EUR €140.00
per Child	EUR €70.00

At the start and end of the international assignment, the Travel Allowance is provided to cover the incidental costs of travel, and will be paid by either the HHRD or LHRD through the Company's expense reporting system.

For the start and end of the international assignment and Contract Trips Home during the international assignment, the Travel Allowance should be requested through the Company's expense reporting system. The Travel Allowance is paid per eligible family member, which must have the proof of travel attached for each person (boarding pass).

### 9.7 Travel Time

Travel to the Home Country, as provided in the Contract, will include Travel Days, which will be considered paid leave time, but will not be counted towards the vacation time as specified in the Contract.

The maximum number of Travel Days allotted per contract year will be based on travel time from the Assignment Location to the expatriate's Home Country, as specified in the Contract.

The **maximum** number of Travel Days per Contract Trip:

Travel Areas crossed	Travel Days
0	1 day
1	2 days
2	3 days
3	4 days
4	5 days



## 9. Contract Return Trips Home

For travel from Mexico to Western Europe, 2 Travel Areas are crossed. For travel from Mexico to the U.S., 1 Travel Area is crossed. For other Home Country locations, LHRD will advise each expatriate how many Travel Areas are crossed.

If an expatriate travels to locations other than the Home Country, Travel Days will be commensurate with the travel time involved, up to the maximum specified above.

For expatriates who have chosen the *Cash In Lieu* ticket provision, only **one (1)** Travel Day is applicable per Contract Trip Home.

Vacation is deemed to begin the first day after the completion of travel time, unless that day is a Saturday or Sunday or a holiday in Mexico, in which case vacation starts on the next Company workday.

**When traveling, Saturday and Sunday are considered Travel Days. If the expatriate travels during the weekend or on a public holiday, the Travel Day will not be transferable to another working day.**

Travel Days must be taken per Contract Trip Home, and they do not carry over to the following contract year.



## 10. Financial

### 10.1 Gross-up on Benefits and Salary

Any allowances or benefits (cash and non-cash) the expatriate may receive from the Company while in Mexico will be included as compensation and reported to the Mexican government. The Company will gross up that income and cover any taxes due.

If the expatriate is assigned on a "NET" salary policy, the Company will determine the expatriate's gross Mexican salary to cover any Federal and/or Local income taxes due.

### 10.2 Mexico Tax Filing

The Company will endeavor to minimize the cost of the expatriate's assignment in Mexico by ensuring that the expatriate's tax returns are accurately prepared to produce the lowest possible legal tax liability. In this regard, the use of certain favorable tax positions, elections, filing status, exemptions, etc. shall be made to minimize the tax liability to the Company and any Mexico tax liability of the expatriates.

The Company has retained the services of a tax advisor to assist in the preparation of tax returns and to determine the tax settlement calculation, as well as to answer any tax related questions.

The expatriate is required to submit tax organizers on time and comply with the requirements for tax filings and payments related to the settlement calculation. Representatives from the Company's tax advisors will brief the expatriate regarding tax treatment, organizer deadlines, and other filing requirements.



**The expatriate will be responsible for paying any late filing fees or penalties assessed by the Mexican government as a result of non-compliance with the deadlines set by the Company's tax advisors and/or negligence with regard to the tax filing for previous years.**



### **11. Medical and Other Benefits**

#### **11.1 Health Care**

The Company will provide the expatriate and approved family members with adequate medical coverage during the Contract period. Approved family members are covered if the married spouse and/or dependent children have moved to Mexico and are residing with the expatriate.

The expatriate and each eligible family member are provided with a personal medical card, which should be presented to the doctor's office and/or hospital providing treatment. The medical card shows proof of participation in the Company's contracted plan.

Benefits will be explained in detail at the familiarization meeting with LHRD and specific information about medical services in Country will be provided by the Health advisor during the Travel Medical induction.



#### **Important Forms**

- **Expatriate Declaration Form:** [Appendix E] The form used to declare Assignment Status, Travel Option, and Working Partner Support (WPS).
- **Travel Authorization Form:** This form [Appendix F] must be filled out, together with the **Ticket Encashment Request Form** [Appendix G] to receive the *Ticket In Kind* or *Cash In Lieu* for any eligible Contract Trip Home.



#### Company Information

Office	Address
Mexico City, Mexico	Eni México S. de R.L. de C.V. Paseo de las Palmas N. 425, Piso 10 Colonia Lomas de Chapultepec 11000 México, D.F., México

#### Contact Information

Title	Contact Names	Phone
Human Resources Manager	Carlo Catani	+52 55 3000 <b>1936</b>
HR Generalist	Diana Bertadillo	+52 55 3000 <b>1926</b>
Security Coordinator	Eric Marquez	+52 55 3000 <b>1902</b>



## Appendix C

### Schooling Tuition Ceilings

Annual Ceilings for Tuition – Mexico City

School	Age/Grade	Tuition Ceiling per year
Kindergarten	Ages 3 and up	USD \$7.000
Primary	1st – 5th Grades	USD \$16.450
Secondary (Middle & High School)	6th – 12th Grades	USD \$22.000



## Appendix D

### Acknowledgment of Receipt, Review and Acceptance

I ..... hereby acknowledge I have received a copy of the "Expatriate Policy & Procedure Manual," and I have read and understand the policies and their provisions.

---

Employee Signature

---

Date

---

Company Representative

---

Date





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### Personal Information

Name:

Employee ID:

Marital Status: ☐ Single ☐ Married ☐ Permanently Cohabiting Partner ☐ Other

Number of children:

Assignment Status: ☐ Single ☐ Unaccompanied ☐ Married

### Contract Home Trips

For the duration of my contract, I hereby declare that I choose the following option for all Contracts Home Trips:

☐ Ticket in kind ☐ Cash in Lieu ☐ Travel Budget

### Working Partner Support

I request that my Spouse/Permanently Cohabiting Partner be provided support services through the Company's Partner Support program. I hereby declare that my Spouse/Permanently Cohabiting Partner is eligible for the support services according to the requirements of the relevant policies, and I will submit any required documentation to HR.

Yes ☐ No ☐


### Authorization

Requestor Name:	<input type="text"/>	HR Rep. Name:	<input type="text"/>
Requestor Signature:	<input type="text"/>	HR Rep. Title:	<input type="text"/>
Date:	<input type="text"/>	HR Rep. Signature:	<input type="text"/>



# Appendix F

## Travel Authorization Form



eni mexico s. de r.l. de c.v.

**travel authorization form**

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**Traveler**

Date requested:

Eni Traveler:

Additional travelers:

AFE or Cost Center (list only one):

---

**Travel Information**

☐ Business Trip
 ☐ Expat Contract trip

Authorization is requested for the following business travel:

Description of Travel:

Travel Method:

Travelling From:

Travel Start Date:

Lodging Needed: ☐ Yes ☐ No

Lodging Preference:

Car Rental Needed: ☐ Yes ☐ No

Car Rental Preference:

Traveling to:

Start Time:

Return Time:

---

**Travel Advance**

Advance Requested: ☐ Yes ☐ No

Amount:

Choose one: ☐ Check ☐ Wire Transfer

Relevant Information:

---

**Authorization**

Requestor Name:

Position:

Requestor Signature:

Authorized by Managing Director:

Dept. Manager Name:

Dept. Manager Title:

Dept. Manager Signature:

HR Rep. Name:

HR Rep. Title:

HR Rep. Signature:



## Appendix G

### Ticket Encashment Request Form



eni México S. de R.L. de C.V.

#### Ticket encashment request form

NAME :

DATE:

POSITION :

DEPT :

ID NO :

I hereby request to receive a ticket encashment as per Eni Mexico Expatriate's Handbook for my contractual vacation n°

The contractual vacation trip will occur from (actual travel day)  to (actual return date) .

Kind regards,

\_\_\_\_\_  
Signature

