Global Mobility

Our global mobility strategy is to mobilise people with the right skills quickly and compliantly, to any location across our global business. International assignments help us to transfer skills, knowledge and experience, supporting business growth, nationalisation and the training, development and career aspirations of our people. We need to have the processes, toolkits and vendor support in place to ensure the best outcome for Wood, our customers and our people.

Purpose:
This policy is to support the movement of employees from their home country to work in a different country, to enable a consistent, compliant and fair approach to overseas assignments, supported by the international assignment guideline documents. The policy reinforces Wood’s commitment to manage each assignment in a fair, consistent and transparent way.

The objectives and guiding principles of this policy, along with the international assignment guidelines are to:

- Support commercial in winning, delivering and retaining work, ensuring financial competitiveness
- Match and move the right people to the right place at the right time at the right cost and in a compliant way
- Maintain flexibility to assign employees globally to meet customer and specific business requirements
- Determine the appropriate employment approach and associated terms to be provided to employees working internationally taking into account the reason for the move and the duration of the assignment.
- Enable the identification and delivery of critical project leadership to key business opportunities around the world
- Develop skills and experience of our employees to support continuous improvement of our global workforce
- Encourage employee mobility to meet current and future business requirements
- Promote cultural awareness and appreciation of the value of diversity through exposure to other cultures and working environments
- Promote networking and knowledge sharing globally
- Improve retention of employees through the provision of attractive international career opportunities

Scope:
This policy applies to Wood employees engaged by Wood companies worldwide; it does not apply to contractors and consultants engaged by Wood companies.

Policy Requirements:
The People & Organisation (P&O) leadership team is responsible for ensuring all personnel are aware of this policy and that it is understood and adhered to. The P&O presidents and global mobility are responsible for the regular review of compliance against this policy and to ensure it is working effectively.

Business development and commercial bid teams are responsible for ensuring they engage with global mobility at the start of the tender process to provide advice, due diligence and detailed assignment terms and costings prior to submission of the bid.

Business Unit leadership teams have a shared accountability for ensuring that line managers and project teams comply with the policy and the global mobility operational requirements. They are responsible for engaging with global mobility teams in a timely manner if any international people moves are being considered, before any commitments are made to customers or employees.

Line managers have a duty to ensure this policy is explained to their direct reports, where appropriate, and to ensure compliance with it. Line managers are responsible for carrying out career development discussions with their people on international assignment, to ensure the accuracy of the mobile talent pipeline.

Global mobility will define the mobility processes, roles and responsibilities, templates and documentation. The global mobility risk management framework will outline the mandatory aspects of the policy and the process, such as immigration requirements. Global mobility will ensure appropriate due diligence is carried out with regards to immigration and labour law requirements; appropriate employment model to be used; and payroll obligations. Global mobility is responsible for working
with resourcing, P&O and line managers to determine the employee specific assignment terms and for managing the end to end assignment lifecycle from deployment through to demobilization.

The employee tax team is responsible for developing, implementing and mandating the employee tax policy. In consultation with projects and global mobility, they are responsible for determining the tax and social security treatment to be applied to employees and the accurate delivery through payroll. Where local employment is used, local tax and social security deductions, where applicable, will be applied. A copy of the taxation of employees on international assignment policy will be provided to all employees who undertake an international assignment, in addition to a detailed tax briefing; alternatively, a copy can be found on the intranet.

Employees are responsible for their individual compliance with this policy.

International assignments – employment methods:
Wood will determine the most appropriate method to employ an individual in the overseas location, taking into consideration immigration requirements and tax rules in conjunction with the business drivers. The overall aim will be to employ on local terms and conditions of employment wherever practical and possible. US citizens will usually be seconded, due to US tax and social security requirements.

The table below outlines the typical employment methods available for our mobile employees.

<table>
<thead>
<tr>
<th>Duration</th>
<th>Approach</th>
<th>Method of employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 30 days</td>
<td>Business trip</td>
<td>No change</td>
</tr>
<tr>
<td>Up to 2 years</td>
<td>Assignment or local hire</td>
<td>Seconded or Local employment</td>
</tr>
<tr>
<td>2 years plus</td>
<td>Local hire</td>
<td>Local employment</td>
</tr>
<tr>
<td>International project hire</td>
<td>Local hire or GEC</td>
<td>Local employment or via the GEC</td>
</tr>
</tbody>
</table>

Seconded is when an employee remains employed by the home base company and is seconded to work in the host country. An assignment agreement detailing additional benefits of employment will be provided by Global Mobility. More details can be found in the International Assignment guides.

Local is when an employee is employed by the host country Wood company, on local terms, conditions and benefits. In certain situations, a "local-plus" arrangement may be applied; this means some additional benefits may be offered to the employee for a defined period of time. Local employment will always be used when an employee requests to be transferred overseas.

GEC is when an employee is employed by the global employing company (GEC). This method may be used when it is not possible to employ locally, for employees who have consecutive multiple assignments, or for international project hires.

International project hires are employees who are typically hired to deliver for a specific project, for a specified period of time.

Regardless of the methodology of employment, continuous service will be applied for existing employees.

Types of assignment
Assignments can be residential or rotator depending on the business requirements.

A “rotator” assignment is where the employee rotates to and from a place of work which is in a different country (host country) to the home base. This typically involves a set number of weeks working in the host country, followed by a set number of weeks at home on assignment leave.

A “residential” assignment is where the employee moves to the host country to work for the whole period of the assignment.

International assignment terms, conditions and benefits
The international assignment guides contain information on the terms, conditions and benefits that may be applied. Global mobility will provide the employee with the specific terms associated with their assignment prior to mobilisation. Further information can be found on the compensation & benefits intranet site.
Contact details
For additional information and support please contact:

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