CONTENTS

Introduction

Eligibility

Cartus Contacts

Relocation Benefits Summary

Lump Sum Payment

Travel / Settling in Services

Taxation of Benefits
INTRODUCTION

In addition to the challenges your new position brings, you and your family will encounter many changes as you leave familiar surroundings, find a new place to live, and settle into your new location.

The relocation of employees contributes to Qualcomm’s ability to stay flexible and competitive. For that reason, we have partnered with Cartus, to provide you with a program of relocation support to reduce normal move disruptions, and enable you to get settled in your new home and job as quickly as possible.

This Relocation Guide outlines the services made available to you to help facilitate your move.

Please take the time to read through this guide and familiarize yourself with the program and Cartus’ services before you begin planning your relocation. Recognizing that relocating can be a disruptive time, your designated Cartus Consultant will assist you and your family throughout your move.

Our very best wishes for success in your new location!

Qualcomm is defined as: all international entities and subsidiaries.

* Intra-Country describes any moves within the borders of the same country.
** In-Bound describes any moves from one country into another country.

Qualcomm / Lump Sum Plus  Into/Intra India
Effective: 5.14.14
ELIGIBILITY

The relocation program was developed to facilitate the movement of employees and new hires of Qualcomm who are required to transfer at Qualcomm’s request and designated by Qualcomm as eligible to receive the relocation benefits outlined in this guide.

Family
Your family members eligible for assistance under this program include all qualified dependents per Qualcomm’s Group Insurance Benefits program.

Time Limit
You are eligible for the benefits extended in this handbook for up to 12 months following your effective date of transfer or date of hire. All expense reports related to your relocation are required to be submitted within 60 days of the date incurred within this 12-month period.

NOTE: ONE SET OF BENEFITS
In the event an additional member of your household is asked to relocate by Qualcomm, you are eligible to receive only one set of benefits.

Deviation from the Program
Any exceptions to the terms and conditions of this program require the pre-approval of Qualcomm.

Distance Requirement
In order to be eligible for relocation as described in this guide, your relocation must meet the 80 km distance test. The distance between your former residence and your new job site must be at least 80 km’s greater than the distance between your former residence and your former job site. This requirement is also to ensure the deductibility of certain relocation expenses.

Disclaimer
Qualcomm has the sole right at any time to revise, amend or discontinue this program. This program shall not be considered or construed as an employment contract and does not constitute a guarantee of employment for any minimum or specified period of time.
CARTUS CONTACTS

Cartus Relocation Website  www.Cartus.com
Onsite Consultants
Hyderabad, Andhra Pradesh (India)
91-40-301-68880

Upon notification of your relocation, you will have a Cartus Consultant as your main point of contact throughout your move. Your Cartus Consultant will guide you through each step of the relocation process, answer your questions, and help coordinate all aspects of your move. Listed below are highlights of the services your Cartus Consultant will provide to you:

- General information
- Moving New Location
- Assistance in finding a new residence

Cartus’ Website offers many helpful resources and links to destination information in addition to all forms and relocation status information you will need to ensure a smooth transition.

**Relocation Website**
Is a customized and secure private Internet site that provides you with “anytime” access through any Internet connection.

**How it works**
To protect confidential information, Cartus’ Website is a secure web site requiring a unique user ID and password for entry.

**User ID and password**
One will be issued to you to access the website after your initial conversation with Cartus’ Relocation Consultant.

To access, log on to www.Cartus.com and click on Secure Login. Web user information will be sent to you in your initial package from Cartus.

Some of the areas that will be of assistance to you...

- Online Expense Reimbursement Form
- Frequently Asked Questions
- Documents Related to Your Move
- Destination Information
- Your Cartus Team & Suppliers Contact Information
- Status of Your Relocation
- Relocation Policy
# RELOCATION BENEFITS SUMMARY

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lump Sum Payment</strong></td>
<td>• You will receive a lump sum payment intended to cover:</td>
</tr>
<tr>
<td></td>
<td>➢ Temporary living expenses beyond 14 days</td>
</tr>
<tr>
<td></td>
<td>➢ Expenses related to moving your household goods</td>
</tr>
<tr>
<td></td>
<td>➢ Storage in new location</td>
</tr>
<tr>
<td><strong>Travel / Settling in Services</strong></td>
<td>• Cartus will assist in arranging travel to the new location</td>
</tr>
<tr>
<td></td>
<td>• Qualcomm’s relocation program offers you professional home finding counseling through Cartus</td>
</tr>
<tr>
<td></td>
<td>• Qualcomm’s relocation program offers you professional assistance in services to help find schooling, set up local bank accounts, etc.</td>
</tr>
<tr>
<td><strong>Taxation of Benefits</strong></td>
<td>• The lump sum payment and expense reimbursements made to you or on your behalf are considered taxable income and will <strong>NOT</strong> be tax assisted</td>
</tr>
<tr>
<td></td>
<td>• Applicable taxes will be withheld accordingly</td>
</tr>
</tbody>
</table>
LUMP SUM PAYMENT

Upon notification of your relocation, your lump sum will be processed through Qualcomm’s payroll department within your first or second paycheck.

To assist you in the transition to the new location, you will be provided with a lump sum payment equal to two (2) month’s salary to cover expenses associated with moving your household goods, and storage (if applicable).

The lump sum payment is yours to manage in accordance with your personal needs. You may keep any funds not used in conjunction with the relocation but keep in mind that expenses incurred that are more than the allowance will not be reimbursed nor will the allowance be increased.
TRAVEL / SETTLING IN SERVICES

In addition to the lump sum payment, Cartus will arrange for your travel to the new location, as well as settling in services.

Travel by Air
- You will receive economy airfare, airport pick up and hotel in the destination location for fourteen (14) days, thirteen (13) nights
- Reimbursement for parking, tolls, taxis, buses and shuttles for you and your family are paid when applicable with receipts
- Car and driver up to 14 days if needed
- Reimbursement for additional baggage up to 15,000 INR intra and 30,000 INR into with receipts
- A maximum daily food allowance can be reimbursed by Cartus per Qualcomm’s Travel Policy. For more details, contact your Cartus Consultant

Travel by Personal Vehicle
- Reimbursement of fuel charges with receipts on one (1) car per employee or two (2) cars per family (applicable to Intra Country moves only). You will be expected to drive via the most direct route and a minimum of 500 km per day
- Hotel in the destination location for fourteen (14) days, thirteen (13) nights
- In addition to the meal allowance described above, you will receive reimbursement for reasonable lodging en route. Receipts are required

Settling in Services
Selecting a new community and home is one of the most important decisions you will make as a result of your job transfer. Qualcomm’s relocation program offers you professional home finding counseling through Cartus. Qualcomm encourages you to take advantage of this valuable service.

Your Cartus International Consultant will discuss your family’s specific needs, preferences, and lifestyle. After review of your requirements, your Cartus Consultant will select a local real estate professional who is experienced in the areas of interest to you.

Once your destination service provider and or real estate agent are contacted they will provide the following information:

- Schools, places of worship etc.
- Commuting times
- Child and elder care services
- Pre-selected homes for viewing
**Internet Home Search**

Although the Internet can be a useful tool to gain information on housing in the new area, keep in mind that you need to use the approved real estate agent assigned to you to obtain information or to view any home you find on the internet. This will avoid confusion as to which agent you are working with and any possible real estate commission disputes.
EXPENSE REIMBURSEMENT

Most ordinary expenses involved in moving from one location to another are covered under this program. Any questions of interpretation should be discussed with your Cartus Consultant before you take action.

All relocation expenses must be submitted on the Cartus Expense Report Form and must not be combined with regular business expenses or submitted on a Qualcomm form. In order to determine the tax liability for reimbursed expenses, all relocation expenses must be reported accurately.

Where relocation-related expenses are specifically reimbursable, consistent guidelines apply:

- Original receipts are required
- All reimbursable expenses must be reasonable and appropriate
- All relocation benefits are reflected in local currency
- All reimbursable moving expenses must be incurred within twelve (12) months from the effective start date or date of transfer and submitted for payment within sixty (60) days from the date the expense is incurred
- Only expenses specifically outlined in the program will be reimbursed
- It is important not to include any business expenses on relocation expense forms

Expense forms and supporting documents need to be submitted to the Cartus consultant.

Only expenses specifically outlined in the program will be reimbursed; it is important NOT to include any business expenses on relocation expense form.
TAXATION OF BENEFITS

The lump sum payment and expense reimbursements made to you or paid on your behalf are considered taxable income. Qualcomm does NOT tax assist. Qualcomm is required to report all relocation reimbursements as compensation with the exception of certain items.

It is your responsibility to secure income tax advice from your tax consultant or attorney regarding moving expenses.

**Tax Consultation for In-Bound Relocation**
Qualcomm will pay for a tax consultation arranged by Cartus with a Deloitte Tax LLP consultant. The tax consultation consists of up to one (1) hour for each the country of origin and for the new country.

Any advice provided during the meeting is based on the interpretation of applicable laws and regulations and is subject to change. Neither Qualcomm nor Deloitte Tax LLP is responsible for notifying you of any future changes in the applicable laws and regulations.

Qualcomm / Lump Sum Plus  Into/Intra India
Effective: 5.14.14