

Training Assignment Housing Accommodations Summary

PROVISION	BENEFITS SUMMARY
Assignment Housing	<p>PG&E will provide up to 35 nights of housing during the Training Assignment for you and your eligible family members. The housing accommodations will be at a Residence Inn or similar type lodging. The size of the assignment housing will be based on family size as outlined below:</p> <ul style="list-style-type: none"> • Employee and spouse/partner – one hotel room • Employee and spouse/partner + family – two hotel rooms <p>Any expenses you incur outside of the 35 nights housing would be your responsibility.</p>
Tax Liability	<p>The Internal Revenue Service (IRS) considers most travel of one year or less to be temporary, and reimbursements for assignment housing expenses (as described above) are not subject to tax reporting or tax withholding. However, please note that assignment housing expenses reimbursed or paid on behalf of your spouse/partner and/or dependents are generally subject to income tax reporting and withholding regardless of the length of the assignment.</p> <p>Additionally, your residence status can have an effect on the taxability of your assignment, as detailed by IRS Publication 521 which is available online at: www.irs.gov/pub/irs-pdf/p521.pdf. If a home residence is not maintained during the Training Assignment, the move may be regarded as permanent from a tax perspective regardless of the length of the assignment; this makes it a taxable event. PG&E expects that you will maintain a residence and therefore be subject to duplicate housing expenses during your Training Assignment.</p> <p>PG&E recommends you consult your tax and legal professionals if you have questions or need advice on any assignment-related tax liabilities.</p>
End of Training Assignment	<p>At the end of your Training Assignment, your relocation benefits become effective consistent with the PG&E Union Relocation Guide.</p>

Please Note: Conditions and limitations may apply that need further explanation. Please contact PG&E at RelocationServices@pge.com to clarify any point that you do not understand.