

International Assignment Handbook

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Table of Contents

Section 1: The Facts About International Assignments	4
Introduction	4
Selection Process	4
Cultural Readiness	5
Partner Support While On Assignment	5
Health and Well Being	5
The Assignment Lifecycle	6
Stages of the Assignment Lifecycle	7
Section 2: Mind Your Career	8
Section 3: Roles & Responsibilities	9
What You Need to Do	9
Available Resources	9
Section 4: Preparing for Departure	12
Allowances	12
Home-Host Model	12
Home Country Payroll	14
Host Country Payroll	15
Additional Allowances and Benefits	16
Hardship Allowances	17
Children's Education	17
Supplementary Education Assistance	18
Localization and Duration of Allowances	18
Section 5: Unaccompanied Assignments	19

Section 6: Life Events While On Assignment	21
Section 7: Security and Safety On Assignment	22
Plan Ahead	22
Steps to Take in Case of Emergency	22
Emergency Medical, Security and Travel Assistance	23
International SOS Program	24
Section 8: Repatriation	25
Congratulations!	25

Introduction

International assignments help PepsiCo develop and retain key talent, and ensure that PepsiCo employees build their skills in diverse environments. Generally, there are four (4) drivers for international experience:

1. Putting the best talent against the most important jobs in the Company.
2. Transferring critical skills where there is no local talent available internally or externally with the required skills.
3. Developing associates when an opportunity is not available in their home country.
4. Supporting associates who initiate transfers based on open positions or personal need.

Selection Process

An international assignment is generally initiated by the host country to serve a business need. The cost and complexity of an international assignment makes it essential that PepsiCo selects the most suitable candidate. If appropriate, you will be assessed against the requirements of the role in the host country, in addition to consideration of your current job responsibilities.

Many of the provisions in this handbook apply to you and your family. For purposes of the allowances described in this handbook, your eligible dependents consist of your partner, defined as your legal spouse or domestic partner (who qualifies under the Company's home country benefit plan or tax laws and with whom you have entered into a legally binding domestic partner agreement), and dependent children, including stepchildren, who are 18 years or younger, or who are 22 years or younger in full-time education and moving with you.



Cultural Readiness

When considering an assignment in another country, you should consider your cultural sensitivity, flexibility and desire for new experiences. PepsiCo has a tool to help you and your family assess your ability to adapt to new cultures and environments. We encourage you and your partner to take the SAGE (Self-Assessment for Global Endeavors) found in the International Assignment track of the Cultural Wizard site: <http://pepsico.culturewizard.com>. You will need to register on the site and choose your own username and password. Your responses and feedback are confidential, and not shared with PepsiCo.

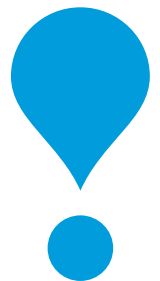
Partner Support While On Assignment

Your partner will have complimentary access to the Net Expat Community, a web-based social networking environment that is dedicated to spouses/partners of international assignees. As a member, your partner can locate others living nearby and forge links with other partners who may have similar interests, hobbies or professional backgrounds. They can read testimonials, chat, ask questions, join groups, contribute to forums, and view and create blogs. The Net Expat Community also offers live “chattinars,” which are facilitated opportunities to meet and share experiences over the phone with other partners.

Health and Well Being

International assignments are subject to medical and foreign government clearance checks in order for you and accompanying family members to obtain a valid work permit and/or visa to work or live in the host country. Please check with the immigration provider for details. If you feel that the medical requirements may pose an obstacle for you, we strongly encourage you and all accompanying family members to have medical tests prior to accepting the international assignment.

It is also important to note that immigration and visa guidelines vary by country and may require separate applications for same-sex domestic partners or common law spouses. You should review immigration and visa requirements before accepting your international assignment to ensure visas can be supported for same-sex domestic partner or common law spouse status.



Eligibility for Company-provided healthcare coverage may vary by plan and/or country. See your plan details for more information.

The Assignment Lifecycle

It's helpful to think of the international assignment as a lifecycle—moving from pre-assignment to repatriation. Here's a quick overview of each phase of the assignment lifecycle:

Pre-assignment—Your direct manager and your HR manager will share the personal and career opportunities that the international assignment will provide. The Global Talent Mobility Services Team will provide you with details on the process and policies supporting international assignments.

Preparing for Departure—You'll receive your Letter of Understanding outlining the terms and conditions of your assignment for your review and signature. You'll receive the support you need from HR, your manager, the Global Talent Mobility Services Team, and the Relocation service provider as you get ready for this exciting opportunity.

On Assignment—You'll work with your manager to establish your objectives and set performance expectations. The assignment should result in value added for the business while supporting your personal and career development.

Repatriation—Global Talent Mobility Services manages your return to your home country or to your next international assignment.

Your assignment begins when you receive your visa and work authorization.



Stages of the Assignment Lifecycle—The four (4) phases of the international experience

Pre-assignment	Preparing for Departure	On Assignment	Repatriation
<ul style="list-style-type: none"> ▶ Discuss your interest in an international assignment or the details of a specific assignment with your manager ▶ Discuss the opportunity with your family and use the Cultural Wizard to assess your readiness ▶ Take a preview trip (recommended for all locations; required for developing countries) ▶ Make the decision to accept the assignment 	<ul style="list-style-type: none"> ▶ Work with Human Resources to obtain a visa and other required documents ▶ Receive visa approval on work authorization and residence permit ▶ Receive, sign and return your Letter of Understanding ▶ Attend consultation meetings with the tax services provider ▶ Receive a pre-departure briefing from the third party Relocation Consultant ▶ Begin housing search with Relocation Consultant ▶ Receive an orientation to the local area and secure housing and schooling ▶ Obtain assistance for organizing shipment of your personal effects ▶ Make the transition to your new work location once you receive your visa and work authorization 	<ul style="list-style-type: none"> ▶ Begin orientation with your new manager and local Human Resources ▶ Discuss culture and business objectives with your manager ▶ Keep in touch with your manager and Human Resources contact from your home country or previous role ▶ Explore opportunities for another assignment or return to home country (begin at least one (1) year before the end of the assignment) 	<ul style="list-style-type: none"> ▶ Contact the Global Talent Mobility Services Team to understand the process and steps for repatriation or transition to your next assignment ▶ Participate in a pre-departure briefing with the Global Talent Mobility Services Team, the Relocation Consultant and the Tax Consultant



During your assignment, it is important for you to proactively manage your long-term career development at PepsiCo. This involves staying in contact with your manager and Human Resources from your home country and/or your previous position to discuss opportunities for your next role after your assignment ends.

Approximately one (1) year before your assignment is scheduled to end, you should begin actively working with your manager and Human Resources on your next assignment or repatriation.

You and your family will have the resources available for a positive international experience. When you make the decision to accept an international assignment, your journey begins, and to get a smooth start, it is your responsibility to provide the information that is requested and ensure that you and your family get the answers to your questions.

What You Need to Do

You must carefully review, sign and return your Letter of Understanding. It is vital to attend briefings with the Global Talent Mobility Services Team and your tax services provider about the international assignment. You will work with our relocation specialists to find housing and schooling for your family and to arrange your move.

Available Resources

A network of knowledgeable specialists is always available. They will ensure a smooth transition for you and your family:

- ▶ Human Resources will provide direction on local employment practices and partner with you and your manager to achieve positive business outcomes during your assignment and plan for your next role.
- ▶ Your manager will establish your objectives, measure your performance, and help support your transition.
- ▶ Global Talent Mobility Services will partner with the Relocation service provider to provide one-on-one support to you and your family in moving to your new location and to your next assignment or your repatriation back home.
- ▶ Global Talent Mobility Services team is available to you and your family for any questions and concerns throughout the process.

Key Contacts	What They Do
Your current manager	<ul style="list-style-type: none"> Works with your host country manager to establish your transition plan and professional development path
Human Resources	<ul style="list-style-type: none"> Works with the Global Talent Mobility Services Team to gain approval for the assignment and assists you with local on boarding such as understanding local employment practices
Your new manager	<ul style="list-style-type: none"> Helps you integrate into your new role and sets performance goals
Immigration service provider	<ul style="list-style-type: none"> Collects information from you and PepsiCo so that you and your family will have the appropriate visa and work permit to proceed on your assignment in the host country
Global Talent Mobility Services Team	<ul style="list-style-type: none"> Explains your assignment package and the process to you Initiates all support for your assignment provided by PepsiCo and outside service providers upon receipt of the signed Letter of Understanding Works closely with you to coordinate all aspects of your assignment and repatriation
Tax service provider: PricewaterhouseCoopers	<ul style="list-style-type: none"> Provides you with a tax briefing in both the home and host countries of your assignment Completes your home and host income tax returns, as applicable

Key Contacts	What They Do
<p>Relocation provider: Cartus</p>	<ul style="list-style-type: none"> ▶ Arranges preview trip to the host country ▶ Works with you and your family to understand your housing and schooling needs ▶ Advises you on PepsiCo’s relocation policies ▶ Reimburses eligible relocation expenses ▶ Initiates and manages all relocation services
<p>Destination services provider</p>	<ul style="list-style-type: none"> ▶ Arranges viewings and accompanies you and your family in the host country to find suitable housing and schooling ▶ Negotiates the lease on host property and helps with school applications ▶ Provides an orientation to the host country

Allowances

PepsiCo provides international assignment allowances to help you adjust to living in your assignment location for up to five (5) years. The exact duration will be specified in your Letter of Understanding. You will continue to make a contribution towards the cost of living, housing and taxes while on assignment at a level comparable with the same base compensation and family size as determined by independent third party service provider data.

Home-Host Model

Your assignment package is based on the home-host model. This model is prevalent globally in the marketplace for international assignments. The overall objective of this model is to neutralize the tax differences and cost of living between the home and host countries, while providing suitable accommodations in the host country. Your salary continues to be comparable to that of your peers in your home country. Allowances and expenses are based on typical expenditures based on our independent third party service provider data and may not cover the individual preferences of all transferring employees. You should incur individual income and Social Security taxes (if applicable) that are similar to what you would have paid had you stayed in your home location. This process is called Tax Equalization. Please refer to the Tax Equalization Policy for more information.

Your assignment package is detailed in your personalized Letter of Understanding, which you should review with the Global Talent Mobility Services Team before going on assignment. Please refer to the following overview of the home-host model.

Allowances are supplemental payments such as the cost of living, housing and utilities while on assignment.

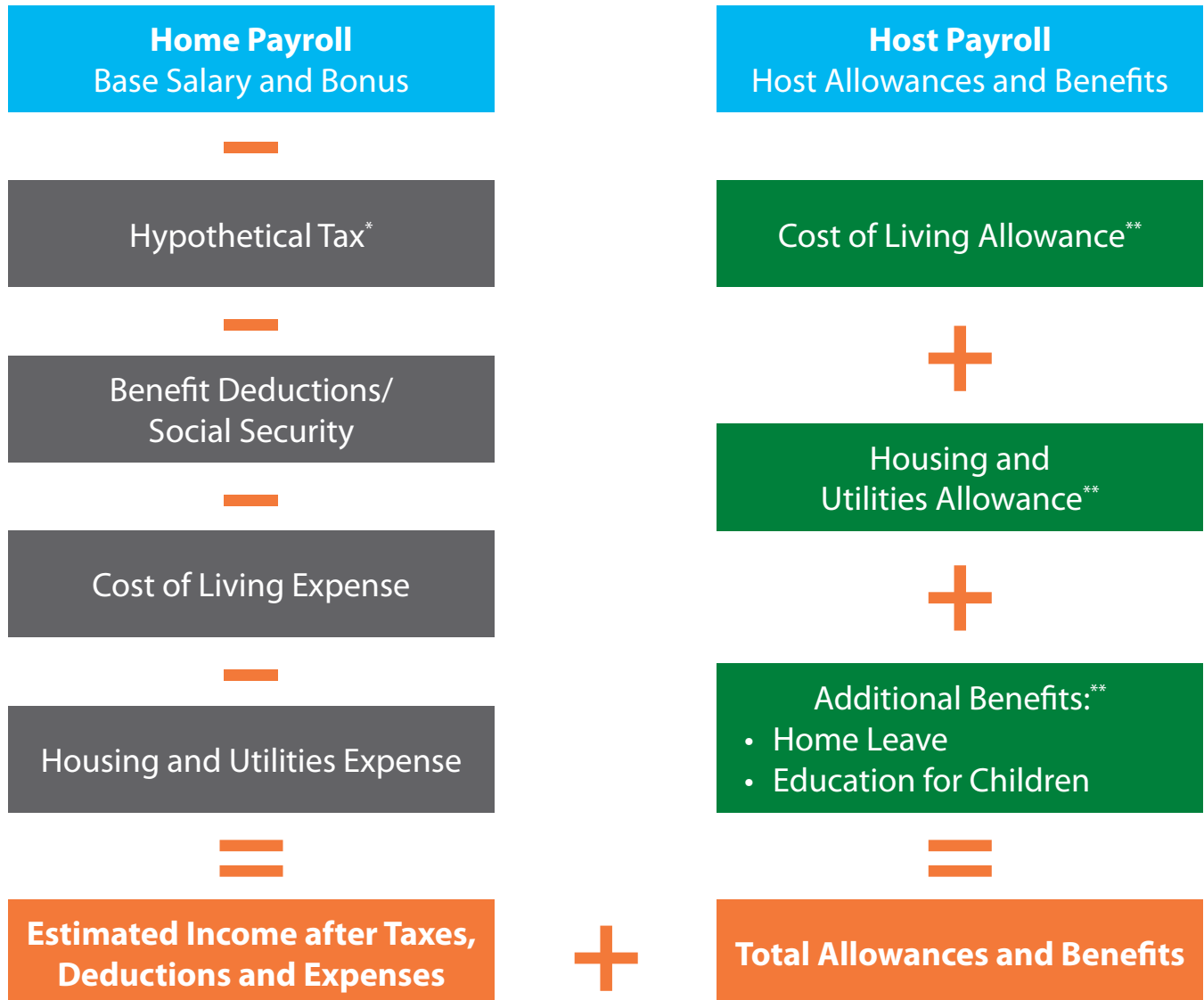


Your home country, as determined by PepsiCo, is your place of origin for employment and compensation.



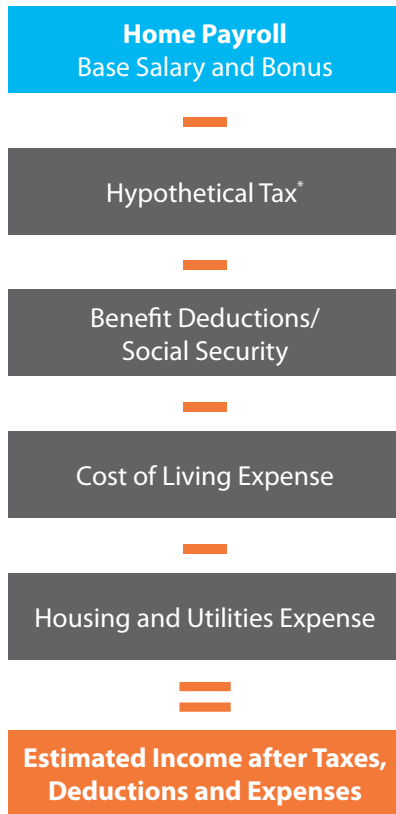
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Preparing for Departure



* Estimated tax that you would pay if not on assignment

** Allowances are country-specific and paid in local currency. Some benefits are paid directly to the provider

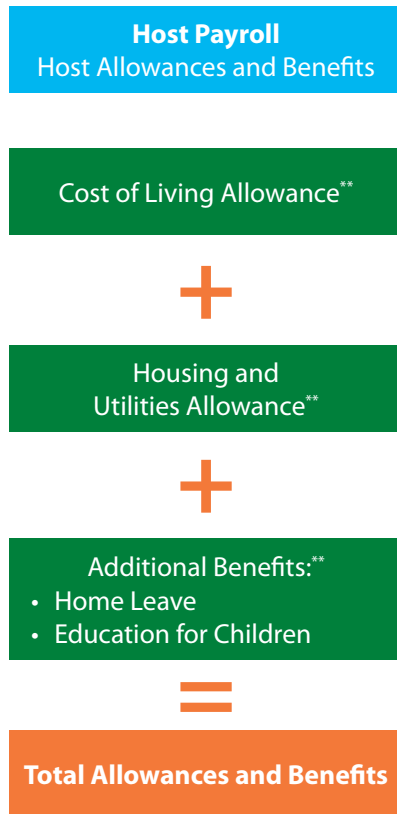


Home Country Payroll

Generally, from your home country payroll you will receive the following (*unless otherwise required by local legislation or as determined by PepsiCo):

- ▶ **Base Salary**—Home country base salary paid in line with home country salary ranges and determined by the Compensation & Benefits Department.
- ▶ **Bonus**—Paid in line with individual and team performance.
- ▶ **Hypothetical Tax**—Hypothetical tax will be withheld on your salary and bonus based on your home country tax rates and regulations. This means that you will pay approximately the same amount of income and Social Security taxes you would have paid if you had remained in your home country.
- ▶ **Benefit Deductions and Social Security**—Home country benefit deductions will be withheld and could include medical, pension and other local benefit deductions.
- ▶ **Cost of Living Expense**—Your salary will be reduced by home country cost of living expenses as determined by our independent third party service provider. The expense may change during the assignment as a result of changes in the market conditions in the home country, e.g., inflation, salary and family on assignment.
- ▶ **Housing and Utility Expenses**—Your salary will be reduced by home country housing expenses as determined by our independent third party service provider. This includes consideration for rent or mortgage interest, property tax, insurance, utilities and general property maintenance. This expense will be adjusted at the time you renew your lease.
- ▶ **Estimated Income after Taxes, Deductions and Expenses**—Your remaining income after essential expenses such as taxes, cost of living, housing and benefits. This amount is an **estimate only** and not guaranteed.

* Estimated tax that you would pay if not on assignment



Host Country Payroll

Generally, from your host country payroll you will see the following (*unless otherwise required by local legislation or as determined by PepsiCo):

- ▶ **Cost of Living Allowance**—You will be provided with a cost of living allowance in host country currency to help you purchase goods and services. This allowance is based on information provided by an independent third party service provider taking into account your home country, salary and family size on assignment. This allowance may increase or decrease during the assignment as a result of changes in market conditions in the home and host country, e.g., inflation, salary and family on assignment.
- ▶ **Housing**—You will be provided a housing budget to find suitable accommodation. Your actual rent payment up to the budget provided may be delivered to you as an allowance, or paid directly to the landlord depending on the location and determined by PepsiCo. Any unused portion of the housing budget is a savings to the company. The budget is determined by an independent third party service provider based on expatriate standards in the host location. The budget may be adjusted at the time you renew your lease.
- ▶ **Utilities Allowance**—You will be provided a utilities allowance to be applied towards your utility expenses. This allowance is determined by an independent third party service provider. If utilities are included in the rent, you will not be eligible for this allowance.

Home purchase in the host country

Due to the temporary nature of an international assignment, PepsiCo assignees must rent housing in the host country. PepsiCo discourages and will not support an assignee purchasing a home in the host country. Based upon host country policies and practices, a decision to purchase a home as a primary residence will result in the termination of your housing and utility allowances and/or all expatriate benefits. Additionally, no future support will be provided to sell or rent the home in any subsequent move.



** Allowances are country-specific and paid in local currency. Some benefits are paid directly to the provider

Additional Allowances and Benefits

- ▶ **Home Leave Allowance**—The Company will provide a cash allowance for you and your eligible accompanying family members to travel away from your assignment location once per calendar year. The value of this benefit is based on the cost of round trip unrestricted economy airfare via the most direct route between the host country and home country as defined by PepsiCo and will be outlined in your Letter of Understanding. This benefit will be delivered to you as a net cash allowance from your host country payroll.

The amount of the allowance payable to you is pro-rated based on the period of your assignment service during the calendar year. The same calculation will apply in your year of departure from assignment and any resulting overpayment of the allowance must be repaid to the Company. If there is a change in family size while on assignment, such as the birth of a child or a child entering a university, please notify your Relationship Manager so your allowance can be adjusted timely. The home leave allowance provides personal discretion in the travel destination, however it is recommended to travel home to connect with family and the business; for example, HR, Line Manager, etc.

- ▶ **Home Leave for Children Not Living with You**—If your eligible dependent children are living with your former partner and you are financially supporting them, the company's Home Leave policy will support one trip per year for them to visit you in your host country. The cost of the airfare will be included in your annual Home Leave Allowance and will follow the governance of this benefit. Your children must be under the age of 18 to be eligible for this benefit.
- ▶ **Student Leave**—If you have children attending college or university, the Company's Home Leave Policy will support two trips per year to visit you in your host country. The cost of the airfare will be included in your annual Home Leave Allowance and follow the governance of this benefit. Your children must be actively pursuing their undergraduate education and be under the ages of 22 to be eligible for this benefit.
- ▶ **Vacation**—PepsiCo's vacation policy for assignees is the greater of your home employing entity's vacation entitlement or twenty (20) days per year. Vacation not taken in the year earned is lost, and no adjustment will be made in the form of other vacation or direct remuneration.
- ▶ **Local/Public Holidays**—You will also be entitled to any local/public holidays observed in the host country.

Hardship Allowances

You will be eligible to receive a hardship allowance (paid from your home country payroll) if your host country is deemed to be a hardship location by PepsiCo. Hardship determination and allowance amounts are made by an independent third party service provider taking into consideration physical threat, discomfort and inconvenience. Hardship locations are reviewed annually and are subject to change. Based on the assessment of your location, you may also be eligible for the following hardship benefits, and eligibility will be outlined in your Letter of Understanding:

- ▶ **R&R Leave**—You will be entitled to take an additional five (5) days of rest and relaxation leave annually. Rest and relaxation leave not taken in the year earned is lost and no adjustment will be made in the form of other vacation or direct remuneration.
- ▶ **R&R Allowance**—You and your accompanying family members may be eligible to receive a cash allowance as a contribution towards travel, away from the assignment location. In countries where the nearest non-hardship city is within reasonable driving distance, there will be no cash allowance provided.
- ▶ **Club Memberships**—If you are eligible, you will be reimbursed for one club membership.
- ▶ **Mobility Premium**—If your host country is determined to be an extreme hardship location, you may receive an additional cash allowance paid from your home country payroll.

Children's Education

It is expected that your children will attend public/state school system in your host country, wherever possible. Where PepsiCo determines that suitable public/state schools are not available, reasonable costs, as defined by PepsiCo, for registration, tuition and one-time entry fees for an international school matching your home country curriculum will be reimbursed. One time entry fees may include the building fee and capital assessments. Assistance will be provided for children starting at age five (5) through grade twelve (12). No support will be provided for preschool or university tuition.

PepsiCo does not provide education assistance in the U.S. or Canada.



Expenses for school tuition and club memberships are reimbursed through Cartus, not T&E. All expenses must be submitted no later than February 15th so that all reimbursements can be completed by March 15th of the year following the year the expenses were incurred.

Supplementary Education Assistance

Under special circumstances, the Company will pay supplementary education assistance for a tutorial or correspondence course when deemed appropriate by Global Talent Mobility Services and your Vice President. The assistance would cover the cost of tuition and registration fees. Some situations qualifying for this allowance are:

- ▶ When your child arrives after the beginning or leaves before the end of a school year;
- ▶ When the local school is deficient in a subject essential to your child's education;
- ▶ When your child requires special assistance because of physical, mental or emotional handicap; and
- ▶ When additional language instruction is necessary for your child's progress at school (provided the language taught in school is not your native language).

It is important to understand that allowances provided will vary by location and will change if you accept a new assignment in a different country. Allowances and benefits provided will not be grandfathered for new assignments, or upon repatriation.



Localization and Duration of Allowances

Your package may be adjusted to that of a **local** employee in the host country, at PepsiCo's discretion, if:

- ▶ Your career path changes during the assignment and the assignment is no longer temporary.
- ▶ You remain on assignment for beyond the expected duration outlined in your Letter of Understanding, which will not exceed five (5) years.
- ▶ You purchase a home as a primary residence in the host location, based upon host country practices
- ▶ You personally decide you want to remain in the host location long term and the business supports the change of intent.

This process, known as localization, will be reviewed with you if and when applicable.

This section applies to you if your family will not be joining you on assignment, either due to extenuating circumstances or because your assignment term is **less than one (1) year**, and you have received notice of this in writing from PepsiCo.

You will remain on your home country salary and payroll. No expenses will be taken from your home country payroll and PepsiCo will provide the following allowances and support:

- ▶ **Corporate Apartment**—You will be provided with a suitable corporate apartment in the host location, based on single occupancy.
- ▶ **Per Diem**—You will be paid a per diem amount for the days you are physically present in the host work location. You will not be able to claim additional costs via T & E. The amount of the per diem is based on the information provided by an independent third party service provider and may increase or decrease while on assignment.
- ▶ **Hardship Allowance**—You will be eligible to receive a hardship allowance (paid from your home country payroll or a different payroll system depending on your assignment circumstances) if your host country is deemed to be a hardship location. Hardship determination and allowance amounts are made by an independent third party service provider analysis taking into consideration physical threat, discomfort and inconvenience. Hardship locations are reviewed annually and are subject to change. You will receive hardship allowance adjusted for days spent in the host work location. If the host country is determined to be an extreme hardship location, based on an independent third party service provider analysis, you will be eligible for an additional mobility premium.
- ▶ **Transportation**—The car policy from your home country will typically apply to you while on assignment. It is intended that the per diem will cover host transportation costs. However, if logistics in the host location require a car, this may be provided and your per diem will be adjusted accordingly.
- ▶ **Ground Transportation**—Reasonable expenses to and from the airport, as well as parking, are covered and reimbursed.
- ▶ **Taxes and Social Security**—PepsiCo will tax equalize you on your employment income for the duration of your assignment. You will remain on home country social security, where legally possible. This means that you will pay approximately the same amount of income and social security taxes as you would have paid if you had remained in your home country. PepsiCo will provide you with tax assistance throughout your assignment.

- ▶ **Medical Insurance**—You will continue to be covered by your home country medical insurance plan if coverage can be extended to your host location. If this is not possible, you will be provided with alternative coverage.
- ▶ **Home Leave**—PepsiCo will provide you with economy class, restricted return tickets between your host and home countries to enable you to keep in close contact with your family and friends. The frequency of your home leave trips is based on flying time, allowing your host country location stability in scheduling work. You may be eligible for **bi-weekly** trips if flying time is under six (6) hours and **monthly** trips if flying time is more than six (6) hours and depending on the duration of the assignment. Your home leave trips will be outlined in your Letter of Understanding.
- ▶ **Relocation**—PepsiCo will cover the cost of transportation to the host location, as well as a small amount of your personal effects. A Relocation Consultant will provide more information.

Housing per diem and home leave are reimbursed through Cartus, not T & E.



If your family will not be joining you on assignment and your assignment is **more than one (1) year**, the following will apply:

- ▶ In lieu of the corporate apartment and per diem described on page 19, you will receive housing and utilities allowance, cost of living expense and cost of living allowance based on one person
- ▶ Housing and utilities expense will be waived
- ▶ The host country car policy will apply, if possible and applicable

PepsiCo understands that certain changes may occur in your personal life while on assignment.

Change in Family Size—Please notify the Global Talent Mobility Services Team so your allowances and expenses can be adjusted appropriately.

Maternity/Paternity Leave—Your leave eligibility is based on your home country policy. If this applies to you while on assignment, please notify the Global Talent Mobility Services Team.


Emergency Leave—You will be eligible for paid leave up to seven (7) consecutive days when there is a death in your or your partner’s immediate family. When more time is required, you may use vacation time. Immediate family is defined as:

- ▶ Your partner
- ▶ Your or your partner’s children, parents or siblings

Reimbursement will be made for travel by restricted, economy class, using the most direct route for you and any family members residing with you.

In the case of serious illness of an immediate family member, as defined above, who is not residing with you, either you or your partner will be reimbursed for travel costs for one (1) trip, economy class, under the policy during the individual’s illness.





The safety and well being of every associate is a top concern of PepsiCo. Because you may be on unfamiliar ground both physically and culturally and, in many cases, communicating in another language, the most important thing you can do is familiarize yourself with the particular aspects of your new host country and city.

Plan Ahead

The more prepared you are before you depart, the more safe and enjoyable your experience in your new country will be. Your preparation should begin before your departure. Read as much as you can about your host country and, if possible, the city in which you will be living. Reach out to associates who are in the city or country where you will be working. Find out what unique security and safety challenges you may face and how you might deal with them. Learn which areas of the city are considered safe for your housing and living. Become familiar with the best means of transportation and well-traveled routes as you go about your daily business.

In preparation for your new experience, you should review PepsiCo Global Security's travel tips brochure, *A Guide to Traveling Abroad*. It offers a wide range of handy security and safety information.

Steps to Take in Case of Emergency

Predicting when an emergency, such as a natural disaster, will occur is a tough thing to do. Yet when one does occur, the consequences can be significant. Events that can adversely interrupt our everyday lives can and do happen to us when we least expect them. To reduce this risk, you should do what is sensible....prepare for them.

There are steps you can take to prepare for an emergency:

- ▶ If you are a U.S. citizen, you should sign up for the U.S. State Department's Smart Traveler Enrollment Program. When you sign up, you will automatically receive their most current information about the country where you will be traveling or living. You will also receive updates, including travel warnings and travel alerts (where appropriate). You only need to sign up once, and you can add and delete trips from your account based on your travel plans.
- ▶ For associates of other nationalities, you should register your whereabouts with your country's embassy upon arrival. By formally recording your presence in the country, your embassy will be able to contact you in the event of an emergency.

- ▶ Keep a “go-bag” with clothes, matches, bottled water, canned and dried fruit/nuts for three (3) days packed and ready at all times. Keep copies of important documents (i.e., emergency contact lists, passport, national ID, health insurance card) and some emergency funds with the bag. Keep other necessary items (i.e., medications, mobile phone with charger and extra battery, first aid kit, sun screen, toilet paper, blankets) in a centralized place for easy placement into the bag.
- ▶ Decide how you and your family will contact each other. If it is better to leave your home during the emergency, plan where you will meet and where you will go. If you have children at school, it is important that you learn the emergency plans of the school and how the school will contact the families.
- ▶ Stay informed. A well-informed associate, who is living in a foreign country, is a safer associate. Keep in touch with other PepsiCo associates in the country and stay tuned to the local and international news outlets for timely information about the emergency.

Emergency Medical, Security and Travel Assistance

Moving to a foreign country is a big step. Embarking on an adventure on behalf of PepsiCo in a new country can be both satisfying and stressful. There are so many things for you to do to get settled into your new life abroad. To ensure that you have a safe and enjoyable experience, please make your everyday security a priority.

Please ensure your contact information is current in the HR systems.

International SOS Program

PepsiCo provides worldwide emergency medical, security and travel assistance through the International SOS Program. For more information, or to print an ID card, please go to: www.internationalsos.com and enter member number **1CPA1037**. If you need pre-trip advice or have concerns while traveling, please call International SOS at:

If calling from:	Call Alarm Center in:	At this number:
U.S. or Canada	Philadelphia, PA	1-800-523-6586 Call collect: 1-215-942-8226
Mexico or South and Central America	Philadelphia, PA	Call collect: 00-1-215-942-8226
Europe, CIS, Africa or the Middle East	London	Call collect: 44-208-762-8008
Asia, Australia or the Pacific Rim	Singapore	Call collect: 65-6338-7800

International SOS isn't just for emergencies. Give them a call if you need advice about a medical condition or have a sick child in the middle of the night and need to speak with a doctor.



Congratulations!

You have completed your assignment.

About one (1) year before your assignment end date, you should begin discussions with your manager and Human Resources. At the end of your assignment, every effort will be made to find an appropriate role that builds on the experience you gained on your assignment. It is essential to continue to mind your career.

PepsiCo regularly benchmarks its assignment policies against its peers and reserves the right at any time to substitute, modify, revoke, suspend, terminate or change any or all terms of this handbook or any plans, policies, or procedures, in whole or in part, without having to consult or reach agreement with anyone, at any time, with and without notice. This handbook supersedes all prior versions of the PepsiCo International Assignment Handbooks, whether oral or written, and may only be amended in writing by PepsiCo. Oral statements to the contrary by any associate, representative, or officer of PepsiCo shall have no force and effect. In the event the provisions of the handbook ever conflict with specific written plan or policy documents, such as associate benefit plans or the relocation policy, the language of the specific plan or policy document will prevail. PepsiCo has full power and authority to administer and interpret this handbook and its plans and policies, and all interpretations, actions and determinations made by PepsiCo under this handbook and its plans and policies shall be conclusive and binding for all purposes on all parties. The basis of employment with PepsiCo is at will and PepsiCo has the absolute right to terminate the relationship at any time, with or without good cause or notice. This handbook is being provided to you for informational purposes only. While PepsiCo expects to abide by the policies and procedures described in this handbook, the handbook does not imply, and should not be construed to constitute, a contract or contain a contractual commitment, nor does this handbook contain any enforceable promises of any kind or a promise of continued employment for any duration.

International Assignment Handbook

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