



RELOCATION PROGRAM

General Manager (GM),
Managing Partner (MP),
Executive Chef (EC) and
Restaurant Support Center (RSC)
Manager

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RELOCATION PROGRAM ELIGIBILITY

The relocation program is designed to assist you and your family when being transferred at Darden's request by providing you with a comprehensive relocation package that facilitates your move while minimizing personal disruption and expense.

Eligibility to participate in the relocation program is based on the following parameters.

- You have been requested to relocate by Darden
- You are authorized for this level of benefit.
- You are an active full-time employee.
- You will be relocating at least fifty (50) miles farther than your current daily commute.



Employees that meet these requirements are eligible for the benefits extended in this program for up to twelve (12) months following the effective transfer date.

Family

Family members eligible for assistance under this program include your spouse/partner and children who reside in your home and qualify as dependents on your tax return. You are eligible to receive only one (1) set of benefits should an additional Darden-employed household member be asked to relocate by Darden.

Repayment Agreement

Prior to receiving any monetary services in this program, you are required to sign and return the [Repayment Agreement](#) to the appropriate business unit's human resources representative. Should you voluntarily terminate your employment with Darden within twelve (12) months of your move date, you will be required to repay the total cost of your relocation. All relocation services will cease immediately upon termination.

Disclaimer

Darden has the sole right at any time to revise, amend, or discontinue the relocation program. Final interpretation of any portion of this program is at the discretion of Darden. 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. If any of the provisions of this program conflict with local laws, the provision will be disregarded; all other provisions will remain in effect.

The absence of any relocation benefit from the relocation program is not an indication that benefits are either automatically covered or excluded. No substitution of expenses is permitted. An expense that exceeds the limit of one (1) benefit may not be claimed under another benefit. An expense for which no allowance is provided may not be substituted for an allowable expense.

RELOCATION ALLOWANCE

To help defray incidental expenses associated with your move, a relocation allowance of \$2,000 will be provided for current employees only. The funds are yours to use as you wish, and no accounting to Darden is required. However, you may need to keep receipts for your personal tax records. Darden will process your allowance, typically via ACH deposit, upon notification of the transfer.



This benefit reimburses you for many of the incidental expenses that may occur as a direct result of your transfer, including (but not limited to):

- Cancellation of service contracts (e.g., propane tank lease, security alarm)
- Childcare
- Club or association memberships forfeiture
- Cleaning
- Deposits and/or installation fees for utilities
- Driver's licenses and automobile registrations in the new location
- Kenneling and/or shipment of pets
- Laundry service
- Miscellaneous purchases at new residence (e.g., window coverings)
- Overnight mail charges
- Professional licensures
- Rewriting of wills/trusts
- Tax consulting
- Unique items related to your move and not covered in this program

The relocation allowance is considered taxable income and will not be tax assisted.

RELOCATION EXPENSE REIMBURSEMENTS

Darden covers relocation-related expenses as identified in this program. Provisions do have limitations, so please read the details carefully.

Darden's Relocation Department will provide [expense reports](#) for qualified relocation expenses. To receive reimbursement, complete the form, attach all itemized receipts, and **submit to Accounts Payable at ExpenseReports@arden.com**. After an audit of the documentation, you will be reimbursed for all allowable expenses.

Important Reminders for Receiving Reimbursements:

- Before filling out the expense report, please read the instructions on the reverse side.
- Ask for an itemized receipt for lodging and detail the charges as follows:
 - ♦ Report room charges and tax under "lodging".
 - ♦ Report meals and tips under "meals".
- Keep credit card receipts or a detailed bill for all meals. Please do not charge meals to your hotel room.
- Itemize meal expenses on your expense report.
- Keep a copy of the expense report for your records.
- Email the report to your approver.
- **Submit your report and itemized receipts to Accounts Payable at ExpenseReports@arden.com.**
- Use the same good judgment you use with other business expenses when completing a relocation expense report.

LEASE TERMINATION

If you are currently a renter, you are eligible for the reimbursement of the following expenses, up to a combined total of three (3) months' rent.

- Lease termination penalty fees
- Unused rent
- Non-refunded rent on the former residence that may have been paid in advance; and or
- Loss of a security deposit (due to the transfer/early termination)

Please note that the lease must be your name to receive reimbursement for lease termination expenses.

The following documentation is required to be sent to **Accounts Payable at ExpenseReports@arden.com** before any reimbursement can be processed.

- An [expense report](#),
- All original receipts verifying your rent and security deposit,
- A statement from the leasing authority explaining the withheld funds, and
- A copy of the canceled lease.

However, charges assessed for damage to the property, utility disconnection fees, etc. will not be reimbursed.

The reimbursed expenses are considered taxable income and will be tax assisted.

TEMPORARY LIVING

Effective planning will minimize the need for temporary living during your relocation. However, if you must move to your new location prior to establishing your permanent residence, you and your accompanying family will be provided with up to thirty (30) consecutive days of temporary living assistance, up to a combined total of \$7,000. Once your household goods have been delivered, or if you no longer have a mortgage or a rental payment at the origin location, your temporary living eligibility ends.



Temporary accommodations may be arranged by you, the Travel Department, or the Relocation Department. For furnished apartments (30-day minimum requirement), please contact your Darden Relocation Representative for assistance. Depending upon the location and/or facility, room and tax expenses (only) may be directly billed.

If your accommodations do not have cooking facilities, expenses for breakfast and dinner meals for you (only) will be reimbursed.

Expenses ineligible for reimbursement include, but are not limited to:

- Childcare
- Laundry/dry cleaning
- Alcoholic beverages
- Workday lunches
- Mileage to and from work
- Personal entertainment, including movie rentals
- Personal phone calls

Lodging and meal expenses up to a combined total of \$7,000. The expenses that you incur during your temporary living should be submitted on an [expense report](#), along with itemized receipts, to **Accounts Payable at ExpenseReports@arden.com**. Expenses eligible for reimbursement are considered taxable income and will be tax assisted.

FINAL MOVE

You will be reimbursed for reasonable and customary en route expenses incurred by you and your family while traveling on the final trip to your new location. Expenses eligible for reimbursement include:

- One-way mileage, per the current company rate, and tolls for up to two (2) personal vehicles, via the shortest, direct route
- Reasonable en route lodging and meals

An [expense report](#), along with itemized receipts, should be submitted to **Accounts Payable at ExpenseReports@arden.com**. Final move expenses eligible for reimbursement are considered taxable income and will be tax assisted.



HOME FINDING TRIP

Selecting a community and home is one of the most important decisions you will make as a result of your job transfer. Therefore, Darden's relocation program offers you a home finding trip. It is recommended that you take the time to plan your home finding trip. Being well organized will allow for productive, cost-effective, and successful home finding. You and your spouse/partner are allowed one (1) trip to the new location. The following expenses are eligible for reimbursement.

- Round-trip transportation, via the shortest, direct route
 - ♦ Economy airfare, **or**
 - ♦ Mileage, per the current company rate, and tolls
- Reasonable lodging and meals



Childcare and the expenses incurred to kennel a pet are ineligible for reimbursement.

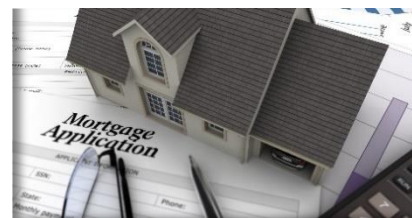
An [expense report](#) for your home finding trip expenditures, along with itemized receipts, should be submitted to **Accounts Payable at ExpenseReports@arden.com**. Expenses eligible for reimbursement are considered taxable income and will be tax assisted.

NATIONAL MORTGAGE LENDERS

Darden has contracted with several preferred national mortgage lenders to provide a wide variety of mortgage services. While use of these lenders is not required, advantages include:

- Familiarity with the program
- Ease of application and processing by phone or mail with expanded service hours
- Reduced paperwork and documentation
- Pre-approval process completed before you begin looking for a new home
- Variety of mortgage products
- Competitive rates

Please contact your Darden Relocation Representative if you would like to be referred to these lenders. Please note, you must utilize the provided contact information to qualify; if you contact a local office of the same lender, they may not honor the same benefits.



DUPLICATE HOUSING

If you must rent or close on your new home prior to the close of your origination home, you may be eligible for reimbursement of the following expenses for up to ninety (90) days, up to a combined total of \$10,000.

- Mortgage interest and principal
- Real estate taxes (prorated, not prepaid)
- Insurance
- Basic utilities (e.g., electric, gas, water)
- Groundskeeping

NOTE! If you elect to lease your current home rather than selling, the duplicate housing reimbursement will only apply for the time the home was on the market. You may not submit mortgage payments as lost rent.

The program reimburses you for only the expenses incurred while the home is listed at fair market value and not while incurring temporary living assistance. To receive reimbursement for these expenses, you will need to submit the following documentation to **Accounts Payable at**

ExpenseReports@arden.com:

- An [expense report](#),
- A copy of the real estate agent's contract noting the initial list date and current asking price of the primary residence in the origination location,
- Documentation identifying the loan amounts of both your current and new mortgage/rent payment, including when the new payment started,
- Receipts for utilities, lawn maintenance or snow removal, pool maintenance, etc., and
- A copy of the *Closing Disclosure* statement if you sell your current residence before the end of the 90-day reimbursement period.

Mortgage interest and real estate taxes may be tax deductible; therefore, tax assistance does not apply. All other expenses eligible for reimbursement are considered taxable income and will be tax assisted.

SHIPMENT OF HOUSEHOLD GOODS

With prior director approval, Darden may assist with the transport of your household goods and personal belongings to the new location. The relocation program provides flexibility based on individual circumstances and personal needs by offering three (3) shipping options – [full-service](#), [limited-service](#), and [self-service](#). All household goods services (including those provided under '[Additional Shipment Assistance](#)') are provided up to a combined total of \$10,000. Eligible expenses are considered taxable income and will be tax assisted.

NOTE! Careful planning is essential as you are authorized for one (1) pickup from the origination location and one (1) delivery to the destination location. Extra stops and/or pick-ups require prior approval.

Full-Service Option

A professional household goods carrier will conduct a survey of your household goods and work with you to determine pack, load, and delivery dates. Darden covers the cost for packing, loading, transport, and unloading services, as well as a one-time carton/debris removal if the carrier is unable to complete unloading on the day of delivery.



Ineligible Services and/or Items for Transport

You are expected to use discretion concerning the moving of possessions having little value in relation to the cost of their shipment. If you have questions regarding which household items might be acceptable for moving service under this program, contact your Darden Relocation Representative in advance. The program does not cover shipping certain items, including, but not limited to:

- Boats planes, camping trailers, utility trailers, recreational vehicles
- Building materials (e.g., patio slate, bricks, lumber)
- Disassembled vehicles, motors
- Extra labor to assemble / disassemble playground equipment, basketball hoops, exercise equipment, trampolines, portable pools, hot tubs, spas, whirlpool tubs, etc.
- Firewood
- Furs, jewelry, precious metals
- Guns, ammunition, and gun safes greater than 500 pounds
- Hover boards
- Indoor or outdoor plants, fertilizers
- Irreplaceable collections, currency, paintings, original art
- Large machinery, heavy equipment
- Legal documents, money (cash, securities, bonds, notes), passports, tickets, other effects of extraordinary value
- Livestock animals
- Maid services / cleaning
- Outbuildings, storage sheds, greenhouses, farm equipment
- Perishables, alcohol
- Paints, hazardous materials
- Removal of items permanently affixed to walls / ceilings (e.g., ceiling fans, shelving, under-the-counter appliances, draperies)
- Satellite dishes
- Swimming pools, hot tubs

If you contract for services or shipment of items not authorized by Darden, your payment should be made upon delivery of the goods, and it is recommended that you obtain a confirmation from the carrier that they accept responsibility for the transportation of unauthorized items. Darden will not assume liability for such items. It is strongly recommended that you carry valuables to the new location versus shipping them via professional carrier.

Discard and Donate Services

Moving is a stressful time period for you and your family. Darden has arranged to have a professional organizer available, at the Company's expense, up to \$500, to help simplify your move. The organizer will assist you to identify items that you no longer want or won't need at destination and then will make the arrangements to have those items donated or discarded as appropriate.

This service is intended to reduce the size of the household goods move, minimizing the environmental footprint of the move and saving money. You will receive any donation receipts for items given to charity.

Employee Packing of Household Goods

The carrier will not accept responsibility for breakage of articles packed by anyone other than authorized personnel. Therefore, it is recommended that only the carrier's designated personnel be allowed to pack your household goods. You may indicate any items you believe should receive special care or attention.



Disconnecting and Connecting Appliances

Darden will cover the cost of disconnecting and connecting appliances. This includes washers, dryers, refrigerators, freezers, grandfather clocks, pool tables, LCD / plasma TVs, and home entertainment systems. However, parts for purchase or replacement, installation of additional wiring, and/or conversion (e.g., converting an electric hook-up for a gas appliance) are excluded.

Storage

You should make every effort to move directly to your permanent residence. However, if you must vacate your previous residence before you have procured permanent housing at the new location, the mover will arrange for storage of goods for a period up to thirty (30) days up to \$10,000 from the date your goods were placed in storage. Only those items on the original bill of lading are eligible for storage. When your new residence is secured, the carrier will coordinate moving your household goods from the storage location to your new residence. Please note that while your goods are in storage, any access fees will be your responsibility.

Insurance

Darden has partnered with UNIRISC to insure your household goods shipment. If anything is damaged or lost during your move, please contact your Darden Relocation Representative about filing a claim form with UNIRISC.

UNIRISC is responsible for repairing or replacing lost, destroyed, or damaged items, subject to one (1) or a combination of these alternatives:

1. Full cost of repairs.
2. Replacement with similar items in the event the item is not repairable.
3. Current market replacement value without deduction for depreciation.

During the move estimate/survey, identify any high-value items (e.g., paintings, china, antiques, and other collectibles); we recommend you inventory and photograph these items for your records. You may consider having them appraised (at your own expense) before the move if you plan to declare them on your inventory.

When your household goods are delivered, note in detail on the inventory form any immediately apparent damage or loss. You do not have to unpack everything immediately to determine if there is any damage; you can still file a claim after the movers leave. However, you must note missing items at the time of delivery.

In addition to noting items on the inventory form, complete a claim form (available from your Darden Relocation Representative) and send it to UNIRISC. Remember, the sooner you submit the form, the sooner the claim can be settled. You must file claims for **intrastate** moves within thirty (30) days of delivery and claims for **interstate** (across state borders) moves must be filed within three (3) months of delivery.



An impartial third-party will investigate the claim and determine if repairs and/or a replacement allowance is warranted. **Do not** discard or repair anything **prior** to contacting the UNIRISC. For any questions or problems, contact your Darden Relocation Representative.

UNIRISC coverage does **not** apply to perishable items, documents, money, securities, manuscripts, or valuable letters/records.

If the above coverage is less than the total value of your shipment, or if any of the specific limitations do **not** cover the value of specific items, contact to your Darden Relocation Representative about arranging for extended coverage. Please keep in mind that any additional insurance you buy is **not** reimbursable.

Limited-Service Option

As an alternative to a full-service van line move, you may have a carrier load and unload your self-packed household goods. However, some assistance with the disassembly/assembly of large items (e.g., beds) may be available. However, limited-service shipments do **not** cover the following:

- Packing or crating of any household goods
- Packing materials
- Appliance preparation
- Extra stop/pick-up
- Storage
- Transport
- Unpacking
- Debris removal

NOTE! For liability purposes, damage to and/or missing self-pack cartons must be noted at the time of delivery on the carrier's paperwork to be considered for a claim.

Self-Service Option

If you elect to transport your household good items on your own, you are eligible for the reimbursement of expenses incurred for truck rental and fuel; reasonable packing materials; tow bar / tow dolly; loading and unloading service, and insurance.

Submit the rental agreement, paid invoices, and itemized receipts along with a completed [expense report](#) to **Accounts Payable at ExpenseReports@darden.com**.

Mobile Home Shipment

If you elect to ship your mobile home, you are eligible for the reimbursement of expenses incurred for tow truck and permits, unblocking / blocking, wheel rental, skirting and underpinning, insurance, and disassembly (double-wide).

Submit paid invoices and itemized receipts along with a completed [expense report](#) to **Accounts Payable at ExpenseReports@darden.com**.

ADDITIONAL SHIPMENT ASSISTANCE

Darden offers the following assistance in addition to the aforementioned services provided for the transport of your household goods and personal belongings (up to a combined total of \$10,000).

Pet Transport

Darden will reimburse up to \$400 expenses to transport your household pets to the new location, including shipment and/or kenneling during your move. The funds may also be used for a pet deposit in your temporary living accommodations, if applicable, but not your permanent residence.

Please keep in mind that you are responsible for making your own arrangements. Darden does not endorse any pet care or transportation business, and you must assume full liability for the services partners you select.

An [expense report](#) for your pet transportation expenditures, along with receipts, should be submitted to **Accounts Payable at ExpenseReports@darden.com**. Eligible expenses are considered taxable income and will be tax assisted.



Moving Advance

With prior approval, Darden may offer an advance payment to cover expenses prior to moving. Contact your supervisor for eligibility requirements. Eligible employees may receive an advance of up to \$1,000.

Upon completion of the move, the advance payment will be reconciled with your submitted expense report. As a result, Darden will either reimburse you for any shortage of funds or collect any overage.

Example #1:

Advanced amount	\$1,000
Actual expenses (completed expense report)	\$1,500
Amount due to you	\$500

Example #2:

Advanced amount	\$1,000
Actual expenses (completed expense report)	\$750
Amount due from you	\$250

EMPLOYEE ASSISTANCE PROGRAM (EAP)

Darden At Your Service (D.A.Y.S) is a free, confidential benefit to help support you and your family with life's changes. Your well-being matters. If you need help from a professional with a personal issue, financial question, legal concern – or simply need to talk about how you're feeling, D.A.Y.S is available 24/7/365. D.A.Y.S offers more options than ever for mental health counseling and professional advice from licensed experts – so you get the support you need, when and how you need it. The program is completely confidential and is available to you and dependents living in your household. For more information call 833-717-DAYS (3297) or go online www.DardenAtYourService.com and use group code Darden.



RELOCATION-RELATED TAX CONSIDERATIONS

The Internal Revenue Service (IRS) considers most relocation expenses paid to you, or on your behalf, as compensation. Taxable relocation payments will appear on your W-2 for the year that the payments were disbursed to you. These payments are subject to tax withholding in compliance with IRS regulations. Unless otherwise noted, taxable, non-deductible, relocation expenses will be tax assisted or “grossed up.” The appropriate taxes will be paid directly to specific government agencies (federal, state, local, Social Security, and Medicare).

See the following table for a summary of Darden's tax assistance.

Tax Assistance Summary for Relocation Expenses

BENEFITS	TAXABLE	TAX ASSISTED
Relocation Allowance	Yes	No
Lease Termination	Yes	Yes
Temporary Living	Yes	Yes
Final Move	Yes	Yes
Home Finding Trip	Yes	Yes
Duplicate Housing	Yes	Yes (<i>except</i> for taxes and interest which may be tax deductible)
Shipment of Household Goods (includes full-service, limited-service, and self-service options)	Yes	Yes
Additional Shipment Assistance (includes pet transport and moving advance)	Yes	Yes

Please note the following:

- It is important that you maintain records and receipts of all relocation expenses to better manage your tax return filing process at year-end.
- A summary of your itemized relocation expenses will be prepared and sent to you at the end of the year in which you move. This summary will detail all relocation expenses that Darden has paid to you or on your behalf.
- You are encouraged to consult a personal tax advisor or legal counsel for guidance on the implications of Darden's relocation benefits to your taxes, wills and estate planning, as well as any other personal legal matters.



CONTACT INFORMATION

DARDEN

Relocation	Relocation@arden.com
Accounts Payable	ExpenseReports@arden.com

RELOCATION ACKNOWLEDGEMENT AND AGREEMENT

If I voluntarily resign or am terminated for cause at any time within one (1) year of my effective date of transfer, I will be required to reimburse Darden ("the Company") for any and all relocation expenses associated with my move, including any tax gross up monies.

I understand and agree to my obligation to remit relocation monies under the circumstances described above and hereby authorize the Company to deduct from my compensation the monies determined to be properly due under this program.

Print Name

Date

Signature

Darden
GM / MP/ EC / RSC Manager Relocation Program