

Exhibit A

An event or a periodic review may cause a Business Unit to review an employee's tax home or official station. Events may include a new hire, promotion, change in duties or change in job assignment. During a periodic review, the Business Unit may consider focusing on employees who receive frequent or large travel reimbursements.

When designating or reviewing an employee's official station, the Business Unit should follow the methodology in the chart below. In most cases, the Business Unit should ensure that the employee's official station and tax home match. If the official station is different than the tax home, it is likely that the employee will incur substantial tax liabilities with respect to reimbursement for travel expenses.

