



Department: Human Resources
Area: Compensation & Benefits
Doc Number: CORP-HR-18B-01-00
Implementation Date: June 7, 2021
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Support for Off-site, Hybrid and On-site Roles

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SCOPE

This policy applies to all regular full-time and part-time employees of Cummins Inc. world-wide, including subsidiaries and joint ventures in which Cummins Inc. has a controlling interest or management responsibility. This policy becomes effective as Cummins sites are open to non-essential personnel and the role designations are implemented.

PURPOSE

The Company has designated roles as On-site, Hybrid and Off-site. (See Appendix A for definitions). This policy describes the support, compensation and benefits for each role designation and also applies to those instances where an employee has requested and been approved to work in a manner different from their role’s classification. Temporary or periodic [flexible work arrangements](#) under thirty days in duration are not covered by this policy.

This policy supersedes and replaces all previous local or regional policies and guidelines regarding working off-site on a full-time basis. To the extent local laws provide greater benefits than this policy, Cummins will follow the law. Employees working in Off-site, Hybrid and On-site roles remain subject to all other applicable Cummins policies and collective agreements.

Policy Amendments & Employment Contracts

This policy does not replace nor serve as an employment contract. In some countries, an employee's employment contract may need to be adjusted based upon the employee's move to an Off-site, Hybrid or On-site role.

The Company reserves the right to amend this policy at any time. Interpretation of the provisions of this policy is solely the right of the Company.

POLICY

Off-site Roles

The provisions below apply to employees whose role is designated by the Company as Off-site. The provisions below also apply to employees who have requested and been approved to work off-site on a sustained regular basis as part of a flexible work arrangement. Temporary or periodic off-site flexible work arrangements under 30 days in duration are not covered by this policy.

1. Cummins will support acquisition of the necessary workspace equipment.

It is important for employees in Off-site roles to have access to the necessary office equipment to effectively conduct business. Cummins will provide employees in Off-site roles with the standard Cummins issued computer/laptop and accessories. Off-site employees may utilize Cummins-supported discount programs towards the purchase of goods and services related to their off-site workspace. Where available, Off-site employees may also utilize the Cummins Hardware Shelf to order computer hardware accessories (e.g., monitor, keyboard, mouse, riser, docking station) for shipment to their off-site workspace.

2. Required business travel will be paid for by the Company.

There may be times when an employee in an Off-site role will need to travel for business reasons to a Cummins site or other meeting location. All Cummins business travel and associated expenses, will be paid in alignment with the [Global Travel and Entertainment](#) policy including all applicable country specific addendums.

3. Compensation & Benefits will be consistently applied for the countries and business in which the employee works.

- **Employee time off** (vacation, sick, Company holidays). Regardless of where they are physically located, an employee in an Off-site role should follow the time off schedule of the country they work in and the business for which they work, or the applicable collectively bargained agreement.
- **Employee Compensation.** Employee compensation is not impacted by the designation of the employee's role as Off-site. If an employee-initiated move to work in another state or province is approved (see section 4 below), the Company will not apply a salary adjustment because of

the move to the new location unless an adjustment is required by law (i.e. U.S. Prevailing Wage requirements).

4. Relocation may result in new tax, immigration and other compliance requirements for the Company and for employees.

The Company will only provide relocation support to an employee in an Off-site role when the move is initiated by the Company for legitimate business needs or if the employee accepts an On-site or Hybrid role in a new location. In these cases, the new location must meet the minimum distance requirements for domestic relocation support. Domestic relocation support includes logistical, as well as tax and immigration compliance services. See the applicable Global Mobility - Domestic Relocation Policy for details.

We recognize that employees in Off-site roles may wish to relocate for personal reasons. Certain steps, as outlined below, are required before a relocation for personal reasons to another state or province within the same country to ensure the business is willing to incur additional costs, if applicable, and compliance with tax, immigration (for employees with Company-sponsored work authorization) and other compliance obligations.

- **An employee-initiated change in off-site work location to a different state or province and within the same country requires advance approval.**

While the Company will not provide logistical relocation support for employee requested moves, employees in Off-site roles must obtain advance approval from their Manager that the business is willing to incur any applicable costs such as immigration related costs. This applies to a Permanent Move even if the employee's permanent residence is unchanged. (see Appendix A for Definitions). A Permanent Move includes temporarily working in a state or province different than the employee's usual home location for a period of more than 30 cumulative days in a calendar year including at a vacation home. (see Appendix A for Definitions).

If approved by the employee's Manager, and prior to the employee's move, CBS Global Mobility will evaluate if working from the requested location is feasible in light of tax, immigration and other compliance obligations. The employing entity is responsible for any additional costs, including prevailing wage increases, associated with tax, immigration and other compliance obligations due to the move. In some instances, compliance constraints may prevent the desired move. See Appendix B for details pertaining to U.S. states in which employees of certain Cummins entities are prohibited from working due to tax compliance requirements.

- **Employees in Company Sponsored Immigration Status.** Employees working in Company-sponsored Immigration Status are required to seek the guidance of Cummins Business Services (CBS) Global Mobility / Immigration in advance of working temporarily for any number of days in a state or province outside of their usual home location.
- **Maintain accurate forms and records.** Employees are responsible for ensuring their relevant tax forms and OneSource record reflects their accurate Off-site work location and home address.
- **Tax consultation & tax return preparation.** Employees in Off-site roles are responsible for filing their Personal Tax returns. Cummins will not assist in filing of returns in multiple

jurisdictions. Should questions arise, employees should seek guidance from a personal tax consultant.

- **An employee initiated move to work from a country different than their assigned location is prohibited.**

Employees may not elect to work remotely from a country different than their usual home location for any period of time. If an employee experiences a personal emergency requiring them to be in another country, he/she should discuss this with their Manager who can advise the employee of any options that may be available such as a leave of absence.

Working from a different country for brief periods may become possible in the future as legislation changes to support the new ways of working following the COVID-19 pandemic. Check back for future policy updates.

5. Establishing and maintaining a suitable and safe workspace is necessary when working Off-site.

The health and safety of our employees is a top priority regardless of the location where the work is performed. When working in an Off-site role, it is important for employees to intentionally select and set up their working environment:

- The workspace should be a space where the employee can conduct their work while maintaining the appropriate level of confidentiality in their business dealings.
- Employees should follow the [Off-site Workers Ergonomic Guidance](#) to assess ergonomic risk and identify essential equipment and furniture for upfitting their dedicated work space.
- The [Off-site Working HSE Checklist](#) should be utilized to reduce health, safety, and environmental hazards within the Off-site work environment. The checklist outlines common workplace hazards and safety measures for employees to be aware of while not on Cummins premises.
- Employees working outside of a Cummins facility must follow all applicable policies and procedures to ensure safety and security for themselves, Company assets and [Company data](#).
- If Off-site employees are working in a public setting, the same safety and confidentiality considerations should be maintained as if they were on business travel.

For further guidance, HSE Representatives for an employee's Business Segment or ABO may be consulted for a home ergonomic self-assessment and access to available resources.

Should Off-site employees experience an injury in their workspace, they should follow the Cummins [Internal Reporting of Serious Occupational Injury and Illness](#) policy for reporting any workplace injuries. As not all injuries that occur in an Off-site workspace will be OSHA recordable, employees are encouraged to contact their Business Segment or ABO HSE professional with questions or concerns.

Hybrid Roles

The provisions below apply to employees whose role is designated by the Company as Hybrid. Temporary or periodic off-site flexible work arrangements are not covered by this policy.

6. Cummins will provide standard computer equipment.

Cummins will provide employees in Hybrid roles with the standard Cummins issued computer/laptop and accessories. Because Hybrid employees are expected to work at their assigned location on a semi-regular basis, Cummins will not support the set-up of an off-site workspace. Hybrid employees may utilize Cummins-supported discount programs towards the purchase of goods and services related to their offsite workspace.

7. Expenses to commute from home to the assigned work location are not reimbursable.

For employees in Hybrid roles, expenses associated with the regular commute from the employee's home to their assigned location are non-reimbursable. Business travel to sites other than the employee's assigned work location will be reimbursed in alignment with the [Global Travel and Entertainment](#) policy.

8. Compensation & Benefits will be consistently applied for the countries and business in which the employee works.

- **Employee time off** (vacation, sick, Company holidays). An employee in a Hybrid role should follow the time off schedule of the business they work for and their assigned location or the applicable collectively bargained agreement.
- **Employee Compensation.** Employee compensation is not impacted by the designation of the employee's role as Hybrid. If an employee-initiated move to work in another state or province is approved (see section 9 below), the Company will not apply a salary adjustment because of the move to the new location unless an adjustment is required by law (i.e. U.S. Prevailing Wage requirements).

9. Relocation may result in new tax, immigration and other compliance requirements for the Company and for employees

The Company will only provide relocation support to an employee in a Hybrid role when the move is initiated by the Company for legitimate business needs or if the employee accepts an On-site or Hybrid new role in a new location. In these cases, the new location must meet the minimum distance requirements for domestic relocation support. Domestic relocation support includes logistical, as well as tax and immigration compliance services. See the applicable Global Mobility - Domestic Relocation Policy for details.

We recognize that employees in Hybrid roles may wish to relocate for personal reasons. Certain steps, as outlined below, are required before a relocation for personal reasons to another state or province within the same country to ensure alignment between the Manager and employee on role expectations, approval by the Manager for the business to incur additional costs, if applicable, and compliance with

tax, immigration (for employees with Company-sponsored work authorization) and other compliance obligations.

- **Employee initiated change in work location to a different state or province and within the same country**

While the Company will not provide logistical relocation support for employee requested moves, an employee in a Hybrid role must discuss the desired move with their Manager, before moving, to ensure alignment on expectations of the role and how often the employee is required to be at their assigned work location. In addition, the employee must obtain advance approval from their Manager that the business is willing to incur any applicable additional costs such as immigration related costs. This applies to any Permanent Move even if the employee's permanent residence is unchanged. (see Appendix A for Definitions). Note that a Permanent Move includes temporarily working in a state or province different than the employee's assigned location for a period of more than 30 cumulative days in a calendar year, including at a vacation home. (see Appendix A for Definitions).

Following alignment with the Manager on role expectations, confirmation that the business is willing to incur any applicable additional costs such as immigration related costs, and before the employee moves, CBS Global Mobility will evaluate if working from the requested location is feasible in light of tax, immigration and other compliance obligations. In some instances, compliance constraints may prevent the desired move. See Appendix B for details pertaining to U.S. states in which employees are prohibited from working due to tax compliance requirements.

The employing entity is responsible for any additional costs, including prevailing wage increases, associated with tax, immigration and other compliance obligations due to the move. *Even if the move is approved, employees in Hybrid roles remain personally responsible for any travel costs to their assigned work location.*

- **Employees in Company Sponsored Immigration Status.** Employees working in Company-sponsored Immigration Status are required to seek the guidance of Cummins Business Services (CBS) Global Mobility / Immigration in advance of working temporarily for any number of days in a state or province outside of their assigned location.
 - **Maintain accurate forms and records.** Employees are responsible for ensuring their relevant tax forms and OneSource record reflects their accurate work location and home address.
 - **Tax consultation & tax return preparation.** Employees in Hybrid roles are responsible for filing their Personal Tax returns. Cummins will not assist in filing of returns in multiple jurisdictions. Should questions arise, employees should seek guidance from a personal tax consultant.
- **An employee-initiated change in work location to a country different than their assigned location is not permitted.**

Employees in Hybrid roles may not elect to work remotely from a country different than their assigned location for any period of time. If an employee experiences a personal emergency requiring them to be in another country, he/she should discuss this with their Manager who can advise the employee of any options that may be available such as a leave of absence.

Working from a different country for brief periods may become possible in the future as legislation changes to support the new ways of working following the COVID-19 pandemic. Check back for future policy updates.

10. Establishing and maintaining a suitable and safe workspace is necessary when working off-site.

The health and safety of our employees is a top priority regardless of the location where the work is performed. When a Hybrid employee is not working at their assigned location, it is important to intentionally select and set up their working environment:

- The workspace should be a space where the employee can conduct their work while maintaining the appropriate level of confidentiality in their business dealings.
- The [Off-site Working HSE Checklist](#) should be utilized to reduce health, safety, and environmental hazards within the off-site work environment. The checklist outlines common workplace hazards and safety measures for employees to be aware of while not on Cummins premises.
- Employees working outside of a Cummins facility must follow all applicable policies and procedures to ensure safety and security for themselves, Company assets and [Company data](#).
- If Hybrid employees are working in a public setting, the same safety and confidentiality considerations should be maintained as if they were on business travel.

Should Hybrid employees experience an injury while working, they should follow the Cummins [Internal Reporting of Serious Occupational Injury and Illness](#) policy for reporting any workplace injuries. As not all injuries that occur in an off-site workspace will be OSHA recordable, employees are encouraged to contact their Business Segment or ABO HSE professional with questions or concerns.

On-site Roles

11. Cummins will provide standard computer equipment.

Cummins will provide employees in On-site roles with the standard Cummins issued computer/laptop and accessories appropriate for their job. Because On-site employees are expected to work at their assigned location on sustained and regular basis, Cummins will not support the set-up of an off-site workspace.

12. Expenses to commute from home to the assigned work location are not reimbursable.

For employees in On-site roles, expenses associated with the regular commute from the employee's home to their assigned location are non-reimbursable. Business travel to sites other than the employee's assigned work location will be reimbursed in alignment with the [Global Travel and Entertainment](#) policy.

13. Compensation & Benefits will be consistently applied for the countries and business in which the employee works.

- **Employee time off** (vacation, sick, Company holidays). An employee in an On-site role should follow the time off schedule of the business they work for and their assigned location or the applicable collectively bargained agreement.
- **Employee Compensation.** Employee compensation is not impacted by the designation of the employee's role as On-site. If an employee-initiated move to work in another state or province is approved (see section 14 below), the Company will not apply a salary adjustment because of the move to the new location unless an adjustment is required by law (i.e. U.S. Prevailing Wage requirements).

14. Relocation may result in new tax, immigration and other compliance requirements for the Company and for employees

The Company will only provide relocation support to an employee in an On-site role when the move is initiated by the Company for legitimate business needs or if the employee accepts an On-Site or Hybrid new role in a new location. In these cases, the new location must meet the minimum distance requirements for domestic relocation support. Domestic relocation support includes logistical, as well as tax and immigration compliance services. See the applicable Global Mobility - Domestic Relocation Policy for details.

We recognize that in rare instances, employees in On-site roles may wish to relocate for personal reasons. Certain steps, as outlined below, are required before a relocation for personal reasons to another state or province within the same country to ensure approval by the Manager for the business to incur additional costs such as immigration related costs, if applicable, and compliance with tax, immigration (for employees with Company-sponsored work authorization) and other compliance obligations.

- **Employee initiated change in work location to a different state or province and within the same country**

While the Company will not provide logistical relocation support for employee requested moves, an employee in an On-site role must obtain advance approval from their Manager that the business is willing to incur any additional applicable costs such as immigration related costs. This applies to any Permanent Move even if the employee's permanent residence is unchanged. (see Appendix A for Definitions). Note that a Permanent Move includes temporarily working in a state or province different than the employee's assigned location for a period of more than 30 cumulative days in a calendar year, including from a vacation home. (see Appendix A for Definitions).

Following confirmation that the business is willing to incur any applicable additional costs, and before the employee moves, CBS Global Mobility will evaluate if working from the requested location is feasible in light of tax, immigration and other compliance obligations. In some instances, compliance constraints may prevent the desired move. See Appendix A for details pertaining to U.S. states in which employees may not work due to tax compliance requirements.

The employing entity is responsible for any additional costs, including prevailing wage increases, associated with tax, immigration and other compliance obligations due to the move.

Even if the move is approved, employees in On-site roles are expected to work at their assigned location on sustained and regular basis and remain personally responsible for any travel costs to their assigned work location.

- **Employees in Company Sponsored Immigration Status.** Employees working in Company-sponsored Immigration Status are required to seek the guidance of Cummins Business Services (CBS) Global Mobility / Immigration in advance of working temporarily for any number of days in a state or province outside of their usual home location.
 - **Maintain accurate forms and records.** Employees are responsible for ensuring their relevant tax forms and OneSource record reflect their accurate home address.
 - **Tax consultation & tax return preparation.** Employees are responsible for filing their Personal Tax returns. Cummins will not assist in filing of returns in multiple jurisdictions. Should questions arise, employees should seek guidance from a personal tax consultant.
- **An employee-initiated change in work location to a country different than their assigned location is not permitted.**

Employees in On-site roles may not elect to work from a country different than their assigned location. If an employee experiences a personal emergency requiring them to be in another country, he/she should discuss this with their Manager who can advise the employee of any options that may be available such as an unpaid leave of absence.

Working from a different country for brief periods may become possible in the future as legislation changes to support the new ways of working following the COVID-19 pandemic. Check back for future policy updates.

Appendix A

Definitions

Hybrid role: The nature of the work requires some physical presence at the employee's assigned location to deliver on work objectives which is semi-regular and not a sustained daily attendance.

Off-site role: The nature of the work allows for extended periods where on site presence at the employee's assigned location is not required to deliver work content. Attendance at the assigned location is ad hoc and not on a sustained regular cadence.

On-site role: The nature of the work requires daily and sustained physical presence at the employee's assigned location.

Permanent Move. Any change in the state or province of an employee's residence, within the same country, of more than 30 cumulative days per state/province per calendar year. Permanent Moves include, but are not limited to, an employee working at a personal vacation home, a family member's or friend's residence, or a hotel while traveling for personal reasons, for more than 30 cumulative days per calendar year, even if the employee's permanent residence is unchanged. Other than for reasons of legitimate business travel, employees may not elect to work from a country different than their assigned location for any period of time.

Appendix B

Overview by Entity of U.S. states where employees will not be approved to work.

Employing Entity	U.S. States from which working is prohibited
Cummins Inc. (see below*)	None
Cummins Power Generation Inc. (BC 364, 423, A1F)	AK, AR, CT, DC, HI, LA, MD, MS, NC, ND, OR, VT
Cummins Emission Solutions Inc. (BC 732, 763)	AK, AR, AZ, CO, CT, DC, DE, GA, HI, IA, LA, MD, MS, NC, ND, NM, OK, OR, SC, VA, VT
Cummins Filtration Inc. (BC 045, 231, 671)	AK, AR, CT, DC, DE, HI, LA, MD, MS, ND, OK, OR, VA, VT
Cummins Southern Plains LLC (BC 329)	AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NY, NV, OH, OR, PA, RI, SC, SD, TN, UT, VA, VT, WA, WV, WI, WY
Consolidated Diesel Company (BC 087; Rocky Mount plant)	AK, AL, AR, AZ, CA, CO, DC, DE, GA, HI, IA, IL, LA, MD, MS, MT, ND, NM, OK, OR, PA, SC, TN, TX, VA, VT, WA
Cummins Eaton JV (BC A9U, A9Y)	AK, CT, DC, DE, HI, IA, ID, IA, KS, KY, LA, MD, ME, MS, MT, ND, NE, NH, NJ, NM, OH, OK, OR, PA, RI, SC, VT, WV, WY
Cummins Electrified Power (BC AAP)	AK, AL, AR, AZ, CO, DC, DE, GA, HI, IA, ID, IL, LA, MD, MS, NC, ND, NE, NH, NM, OK, OR, PA, SC, TN, TX, VA, VT, WA
Cummins XPI (BC 728, 729)	AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WV, WI, WY
Cummins Generator Technologies Americas (BC 692)	AK, AL, AR, AZ, CA, CO, DC, DE, GA, HI, IA, IL, LA, MD, MS, NC, ND, NM, OK, OR, SC, TX, VA, VT
Cummins Natural Gas Engine (BC 328)	AK, AL, AR, AZ, CA, CO, DC, DE, GA, HI, IA, IL, IN, LA, MD, MS, NC, ND, OK, OR, PA, SC, TN, TX, VA, VT, WA
Cummins Kumatsu Engine Company (BC 261)	AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WV, WI, WY

Cummins Battery Systems (BC AA5)	AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, NC, ND, NE, NJ, NM, NV, NY, OH, OK, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY
Cummins Enterprise (BC AB8)	AK, AL, AR, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MO, MS, NC, ND, NE, NJ, NM, NV, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WV, WI, WY
*Cummins Inc. BCs include - 007, 010, 018, 034, 060, 082, 094, 095, 101, 104, 170, 173, 175, 176, 179, 193, 203, 204, 206, 256, 284, 285, 371, 372, 403, 452, 460, 593, 598, 604, 625, 661, 688, 741, 847, 848, 851, 856, A1B, A2F, A3B, A3E, A57, A6S, A8K, A8L, A97, A9R, AD4, and AAA	