

Thomson Reuters Global Work from Anywhere Policy

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Overview and Purpose

Thomson Reuters aims to support employees by offering flexible working arrangements. Work from Anywhere (WFA) at Thomson Reuters is a flexible working arrangement in which an employee can work from another location other than a Thomson Reuters office or their home for a temporary period. This document is intended to provide the details of the WFA policy.

In some jurisdictions a local addendum to this policy will take precedence due to local regulations (see "Addendums" section).

Duration and Geographical Scope

Employees may create a WFA arrangement for a <u>maximum</u> of eight (8) weeks per calendar year as outlined below. Note, untaken WFA policy time cannot be carried over to the next calendar year.

In-Country WFA

Employees may request a WFA arrangement from anywhere within their country of employment.

Out-of-Country WFA

Employees may request to use **up to four (4) weeks** of their annual WFA allotment to work in a country outside of their country of employment only if the following criteria are met:

- The employee *must* hold a **legal right to work** in the country they are requesting to work from through citizenship/residency or an approved visa and/or work permit, and
- The country *must* be included as an "authorized country" on the Thomson Reuters WFA Out of Country matrix. Authorized countries can be found within the "Request Flexible Working Arrangement" Workday task. Note, working from a sanctioned or unauthorized country is expressly forbidden under this policy.

Important! Under no circumstances may an employee work from the same country, other than their country of employment, for more than twenty (20) business days in a period of twelve consecutive months.

Special Considerations for Employees Requesting an Out-of-Country WFA arrangement in India: Due to laws and regulations in India, employees who meet legal right to work requirements and are approved to work remotely in India, must take their WFA arrangement period <u>consecutively</u>, up to the annual allotment maximum of four weeks. A WFA arrangement <u>cannot</u> be split into multiple working periods (e.g., two weeks in May and two weeks in October) in India.

If you do not return to your home location after the approved remote work period ends or you have falsely attested your legal right to work in an authorized country, the Company may take disciplinary action against you up to and including termination of your employment.

Definitions

For the purposes of this policy, definitions are as follows:

Authorized Country Any country on the WFA Out of Country matrix listed as "approved" under your home country.

Dual Citizenship A legal status in which a person *concurrently* holds national citizenship in more than one

country. (E.g., someone who holds citizenship in both Canada and India)

Work Permit/Visa An official government-issued document temporarily authorizing you to legally visit and work in

a foreign country or territory. Note, the work authorization document must be issued by the country you will be working remotely under a WFA arrangement and not your home country.



Eligibility and Other Considerations

- All regular full-time and part-time benefit eligible Thomson Reuters employees.
- All regular full-time and part-time benefit eligible Reuters U.S. Guild represented employees.
- The WFA policy does not apply to non-benefit eligible temporary, leased or contracted employees, or employees covered under a collective bargaining agreement unless otherwise noted above.
- This policy will apply to employees who work from home or have a hybrid work arrangement. Office-based employees whose roles and responsibilities require them to be based in a Thomson Reuters office 100% of the time will not be eligible for the benefits outlined in this policy.
- Employees must be in good performance standing to be eligible for a WFA arrangement.

Expectations and Employee Responsibilities

Offering the ability to work from a location other than an employee's home or assigned office location introduces many legal, tax and immigration considerations for both employees and the company. The provisions outlined below are designed to minimize the risk to both parties. Please carefully read through the list below and ensure compliance with all the outlined expectations and responsibilities.

Before going on WFA:

- Employees must request and receive approval from their manager at least two weeks in advance.
- Employees are responsible for understanding and adhering to the WFA policy and are required to adhere to the Code of Business Conduct and Ethics no matter where the work is being performed.
- Employees must travel to and from their destination on their own time and not during working hours.
- Employees cannot submit mileage, travel expenses (flight/lodging) and/or meal charges in connection with travel to/from or while working under a WFA arrangement, subject to applicable law. Please refer to Thomson Reuters Travel & Expense (T&E) policy. Additionally, any costs including but not limited to quarantine expenses and associated medical testing and/or vaccination certification for any medical condition are similarly excluded.
- Employees must follow the appropriate procedures (see "Process" section) to report their WFA location, if applicable.
- Employees are responsible for reviewing and understanding the terms of their benefit coverage while on a WFA arrangement. Employees are responsible for ensuring they have adequate medical coverage while outside their home-location and purchasing personal travel insurance including medical expenses coverage if necessary.
- Employees are solely responsible for ensuring they are legally permitted to work from the location they choose. If you are an employee working in the US on a visa or applying for a green card, in addition to manager approval, please consult with the US Visa/Immigration team to ensure your actions under the WFA policy are permitted under your specific worker status. Outside of the U.S., if you are an employee on a visa and/or work permit, consult with your HR contact to ensure your actions under this policy are permitted under your specific immigration status.
- Employees are not permitted to make any representations that their employing legal entity or a Thomson Reuters legal entity in the country they are visiting is in any way sponsoring their right to work in the country they are visiting.

While on WFA:

• WFA arrangements do not change the amount of time employees are expected to work or the results they are expected to achieve. All employees need to work the expected number of work hours and comply with applicable home location time reporting and overtime policies. Employees are expected to maintain the same working hours of their home location, even if they are working in a different time zone; however, if agreed upon in advance by the employee and manager in some cases work times may be flexible to the extent possible given business needs.



- Employees must ensure their WFA arrangement does not sacrifice delivering for our customers. Employees are required to meet goals and objectives irrespective of the work location. WFA arrangements should not be taken when there are mandatory in-person meeting times. Employees acknowledge Thomson Reuters is not responsible for the cost of travel if an employee must return for a required business meeting.
- Participation in a WFA arrangement is not a substitute for care of children or other dependents. It is a condition
 of the WFA arrangement that employee has secured dependent care in order to allow the employee to work
 without disruption.
- Employees are expected to use paid time off for absences as outlined in home location leave policies.
- Employees who engage in a WFA arrangement acknowledge they are governed by the employment, leave and wage and hour laws and regulations of their normal working location, not by the location they are temporarily working from under this policy, subject to applicable law.
- While working from a location other than the employee's home state, province, canton or other government jurisdiction, an employee must not execute any contracts (electronically or otherwise) or participate in meetings of boards or strategic committees of which they are a member.
- Employees should not negotiate customer contract terms, including discounts, while working from another country.
- Employees working from another country may not meet with customers, vendors, or other third-party partners in the country they are visiting.
- Employees are not permitted to work from or visit a Thomson Reuters office while on a WFA arrangement.
- Employees who are part of the following job family groups (as identified in your Workday profile) should not work under the WFA arrangement at the same address in another country for two consecutive years:
 - Customer Service & Support Family Group
 - Marketing Family Group
 - Professional & Consulting Services Family Group
 - Sales Family Group
 - Strategy/Business Development Family Group

Returning from WFA:

- Employees are required to return to their home location within the timeframe indicated in the WFA request.
- Employees are required to log their return date timely into Workday (India employees will use Ascent).

WFA Risks and Acknowledgments

Employees who request and engage in an out-of-country WFA arrangement acknowledge and agree to following risks and financial responsibilities:

- Employees bear the responsibility for monitoring the safety conditions in both their work country and the country they are visiting, if applicable.
- Employees are solely responsible for any implications resulting in a border closure, border restriction or other conditions which may restrict travel.
- Employees accept the sole responsibility for any legal consequences or personal income tax liabilities that may occur as a result of their WFA arrangement.
- By undertaking a WFA arrangement, an employee agrees the Company is entitled to deduct from their salary or
 any other payments due, any Company costs or tax penalties incurred as a result of an employee's negligence or
 misconduct under the policy, as allowed by applicable law.

Process

Employees must discuss with their manager prior to scheduling a WFA arrangement to ensure alignment and to confirm that there is an agreed upon plan to ensure business continuity.



Upon agreement with the manager, employees should log into their time tracking system (i.e., Workday) to enter their approved duration of WFA time. Employees should not update their permanent address or work location in the HR system record.

Work Environment and Technology to Support WFA

All employees must have a suitable work environment that supports them in their role, including adequate technology. Under the WFA policy, employees maintain the sole responsibility for creating a productive experience.

- Working space: Employees who choose to work from a location other than a Thomson Reuters office or their home office should have an adequate working space. Suitable office space is ideally a separate room or dedicated space free from interruptions or distractions, which includes a reliable internet connection and an ergonomically sound desk and chair.
- Standard technology equipment: Employees must work with their manager to ensure they have the proper technology to perform their job duties from a remote location. Thomson Reuters will supply one Companyissued computer and a wired headset that should be transported between the office and remote location. Employees are limited to taking only their laptop, headset, mouse, keyboard and iPhone on a WFA arrangement.
- **Utilities:** Charges for services such as internet, telecom, heating, and cooling are the responsibility of the employee, subject to applicable law.
- **Technical support:** The Global Service Desk provides support for employees remotely via remote desktop, chat or phone.

Information Security, Privacy and Related Company Policies

While taking advantage of the WFA policy, employees should bring all required equipment and supplies with them to their destination. Thomson Reuters is not responsible for supplying additional equipment for your trip, nor will Thomson Reuters ship equipment to your destination.

Employees must follow Thomson Reuters security procedures whether working from the office or remotely. This includes keeping Company data on Company-issued devices and immediately reporting security incidents or suspicious activity via this link or contacting the Thomson Reuters Service Desk.

Additionally, all employees are and remain subject to Thomson Reuters policies including, but not limited to, the <u>Thomson Reuters Code of Business Conduct and Ethics</u>, the <u>ISRM (Information Security Risk Management) Handbook</u>, the <u>Thomson Reuters Global Employee Privacy Policy</u> and the internal <u>Privacy Policy</u> relating to the handling of Personal Data.

All other respective employment policies and practices apply.

Safety and Wellness

When working remotely, employees are expected to practice the same safety habits used at the office and to maintain safe conditions in their remote work locations. Employees must follow normal procedures for reporting illness or injury.

Employees are expected to have a safe and quiet working environment while working remotely under this policy.

Employees can contact Thomson Reuters Security Team and temporarily change their location to receive emergency notifications in the country they are visiting.



Policy Administration and Questions

Human Resources is responsible for administering and enforcing this policy. For employees located in the United States, if you have questions about this policy or about issues not addressed in this policy, please contact the Human Resources Service Center. For all other employees, if you have any questions about this policy or about issues that are not addressed in this policy, please contact your local HR contact.

Policy Modification

Thomson Reuters reserves the right to modify this policy at any time in its sole discretion to adapt to changing circumstances and business needs.



Country Specific Addendums

Belgium

Where applicable, the company reserves the right to suspend the reimbursement of commuting costs during this time.

Canada

Due to the provincial nature of the health care coverage, employees should ensure they understand how their provincial coverage will work under this policy if working from another province, in combination with their SunLife policy. Employees of the Ontario province can reference https://www.ontario.ca/page/ohip-coverage-across-canada to understand how one's provincial health coverage would work while traveling to another province. Please reach out to your HR Contact for more details.

China - People's Republic of China (PRC)

- PRC refers specifically to Mainland China, and does not include Hong Kong SAR, Macau SAR and Taiwan.
- The WFA policy does not allow employees who are currently working within PRC to work in Hong Kong under this policy (and vice versa).
- The application for the WFA arrangement would be reviewed based on various factors including, without limitation, the business needs and team arrangements. The application may be approved, modified, or declined. Without obtaining the relevant approval in advance, the employees should generally work in their contractual work location. For the avoidance of doubt, the WFA arrangement will not change the employees' social insurance contribution location and the application of the benefit rules in connection with the employees' leave entitlements and other applicable benefits.
- Employees must ensure that their work area is safe before applying for the WFA arrangement. During the WFA arrangement, the employees shall maintain the work area free of safety hazards and other dangers and shall use and maintain equipment and supplies in a safe and appropriate manner. Employees will be responsible for the safety of the work area and be responsible for any accidents that occur at their work area.
- Employees are responsible for immediately notifying Thomson Reuters of any injuries sustained during the WFA arrangement that are related to or arise from the employees' work duties. Thomson Reuters will not be liable for injuries or damages to person or property of a third-party that occurs during the employees' WFA arrangement.

Hong Kong

The WFA policy does not allow employees who are currently working within Hong Kong to work in PRC under this policy.

Italy

According to the local requirement, should you decide to access to the mentioned treatments, you need to raise your request to your manager/HR 4 weeks earlier than the effective starting date of the WFA policy since it will be necessary to enter into a specific agreement on the so called "smart working" as to legally allow the performance according to WFA policy.

If at the time of the application, a remote working agreement (as to regulate the hybrid model of work that Thomson Reuters has introduced) will be already in place, the period up to 8 weeks related to WFA policy treatment will be considered in addition to that included in the smart working agreement upon formal application by the employee and based on such policy requirements.

SMART WORKING REGULATIONS (to be applied once the state of emergency related to COVID-19 will be terminated and individual agreement on the matter will be a requirement as per the existing regulations).



Remote working (or smart working as it is labelled in Italy) is a modality of execution of the employment relationship (either temporary or open-ended) characterized by the absence of time or spatial constraints and an organization by phases, cycles and objectives, established by agreement between employee and employer; a modality that helps the worker to reconcile the times of life and work and, at the same time, favor the growth of his/her productivity.

The definition of smart working, contained in Law no. 81/2017, emphasizes organizational flexibility, the voluntary nature of the agreement that the parties can sign and the rules applicable to the tools that allow an employee to work remotely (such as: laptops, tablets and smartphones).

Remote workers are granted with equal treatment - with respect to their colleagues who perform the service in presence. Therefore, their protection in the event of accidents and occupational diseases is envisaged, according to INAIL's regulations.

Formal notice to the Labor authorities is also required when a smart working agreement is in place.

Netherlands

This policy does not impact any existing benefit entitlements. Please contact local HR with any questions.

Switzerland

TREC Employees who are employed by Thomson Reuters Enterprise Centre GmbH in Zug and whose roles are classified as a TRO, TR1 or TR2 are excluded from being able to work from anywhere out of country in the United States, United Kingdom, and Canada. Please contact local HR with any questions.

Russia

In accordance with local law, employees are excluded from being able to work from anywhere out of country and will be limited to in-country working arrangements only. Please contact local HR with any questions.

Kazakhstan

In accordance with local law, employees are excluded from being able to work from anywhere out of country and will be limited to in-country working arrangements only. Please contact local HR with any questions.

