

INTERNATIONAL MOBILITY FRAMEWORK

To foster development opportunities within the group

3 core policies to answer to business requirements

INTERNATIONAL SHORT-TERM ASSIGNMENT
3 - 11 months



INTERNATIONAL LONG-TERM ASSIGNMENT
1 - 5 years



INTERNATIONAL PERMANENT TRANSFER
Local permanent position



INTERNATIONAL COMMUTING
Cross-border routine




INTERNATIONAL REMOTE WORKING

Max 20 days per calendar year.
All legal requirements to be respected by employees



FOLLOW A PARTNER
International permanent relocation

3 new guidelines to accommodate personal exceptional requests

 Click on each icon to access the information page



International Short-Term Assignment (ISTA)



Purpose

- The short-term assignment (ISTA) is to fulfill a temporary mission that usually lasts between 3 to 11 months.
- If the business requires to extend the short-term assignment above the authorized period, it is then recommended to transfer the employee on an International Long-Term Assignment (ILTA) or on a local contract (IPT).

Less than 3 months is considered as business trip which is not covered by the ISTA policy/International mobility team.



Key principles

- Core policy to fill the business needs (open position in the destination country)
- Provide experience and expertise necessary to meet business needs across the company.
- Transfer management of skills and best practices.
- Facilitate opportunities for employee's development.



Program component

The intent of this program is to provide appropriate support to employee only

- “Single” on assignment
- Relocation assistance for the employee covering immigration support, home search, tax assistance, language and cultural training.
- Monthly allowance or per diem based on country of assignment.
- International health medical coverage.

Contact your HR Business partner for exceptional circumstances



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International Long-Term Assignment (ILTA)



Purpose

- The long-term assignment (ILTA) is a temporary work position located in another country and requires the employee and their family to temporarily relocate to fulfill the position.
- ILTA is typically defined between 1 and 5 years, after which the employee returns home or goes to another country/assignment.
- After 5 years, and if the business requires to extend the assignment, it is then recommended to transfer the employee on a permanent employment contract (IPT).



Key principles

- Core policy to fill the business needs (open position in the destination country)
- Provide experience and expertise necessary to meet business needs across the company.
- Transfer management of skills and best practices.
- Facilitate opportunities for employee's development.



Program component

The intent of this program is to provide appropriate support to employee and family:

- Relocation assistance program covering immigration support, household goods shipment, home & school research, tax assistance
- Family support: spousal assistance, job coaching, language and cultural training
- Relocation allowance and Hardship premium (when relevant)
- During the assignment, the company will provide and cover:
 - The contribution of housing rent and school fees
 - A compensation package including Cost of living Adjustment (COLA) and exchange rate to protect the employees purchasing power.
 - An International health medical coverage.

Contact your HR Business partner for exceptional circumstances



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International Permanent Transfer (IPT)



Purpose

- The international permanent transfer (IPT) is applicable when an employee accepts the offer to permanently transfer his/her work location to another country and physically relocates with his/her family.
- In that case, the home employment contract ends, and the employee begins a permanent employment contract in the destination country.
- This policy is applicable for a permanent position and does not include any guarantee of return in the country of origin.
- For internal group transfer, this policy is applicable to international transfer within the same geographical zone (and not applicable to domestic moves).
- The IPT policy covers :
 - External hires coming from abroad
 - Internal Group transfer.
 - International Long-Term Assignment coming to an end (after 5 years).



Key principles

- Core policy to fill the business needs (open position in the destination country)
- Provide experience and expertise necessary to meet business needs across the company.
- Transfer management of skills and best practices.
- Facilitate opportunities for employee's development.



Program component

- One way Relocation assistance program to assist the employee & family during the transition : immigration support, household goods shipment, home & school research, tax assistance.
- Family support: spousal assistance, job coaching, language and cultural training
- Host country employment contract & payroll
- Local C&B framework and practices.

Contact your HR Business partner for exceptional circumstances



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International Commuting

Only for Global roles



Purpose

This is an exceptional arrangement to:

- Develop internal talents taking Global roles and not willing to relocate from their home country to one of the 3 Hubs where Global roles are located
- Attract selected external talents wherever they are, still required to work in one of the 3 hubs



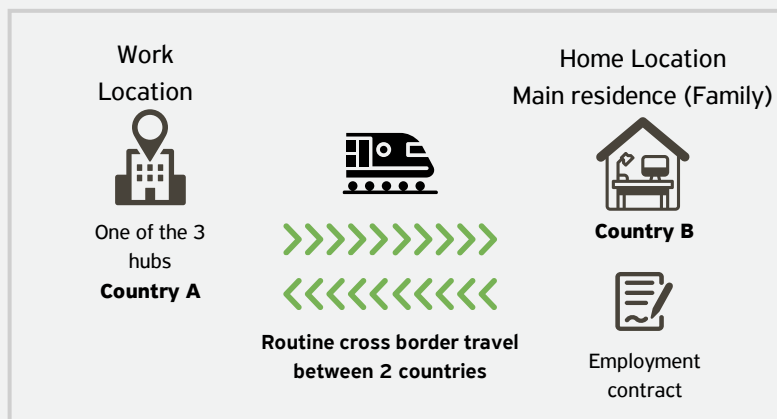
Key principles

- International Commuting up to 2 years, could be renewed subject to immigration, social security and tax compliance as well as personal life balance considerations.
- Applicable within a region and less than 3h30 hours travel
- "Commuting Budget" to contribute to employee's travel and accommodation cost defined by hubs.



Procedure

- Commuting agreement should indicate the max. days of work authorized in the country of residence, to avoid the risk of employees not respecting split working time limit in different countries,
- Agreement is managed by Int'l Mobility team.
- Validation, case by case, Line Manager + BHR + ELT



- ✓ Up to 2 years
- ✓ "Commuting Budget" to contribute to their travel and accommodation cost.
- ✓ Within a region and less than 3h30 travel.
- ✓ Hybrid working model rule (60/40) applies.



Other considerations

- High additional costs supported by Ipsen (monthly budget, tax assistance, immigration, medical coverage...)
- Domestic commuting not in scope
- Taxation challenges (not tax equalized) / calendar working days to track



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International Remote Working

For all employees

Purpose

New arrangement to accommodate personal and occasional requests from employees to do their “remote” part of the hybrid work model in another country other than their country of employment.



Country A
60 % days/month
work on site



Country B
40 % days/month work remotely

Where

Domestic remote working

International remote working

In the same country as
Country A

In another country other than
the country of employment
Country B

Why

Accommodate flexibility in
ways of working

Accommodate **personal**
and **occasional requests**



Best practices

- **Maximum 5 days** of international remote working can be combined with 2 weeks of vacations.
- **Limit** the int'l working days to a maximum of 2 consecutive weeks.
- **Cost** associated with the employee's choice to international remote working remain at their expense.

Duration

Up to 20 working days
per calendar year

Legal requirements

- Work authorization
- Presence of Ipsen office
- Social security agreement

Procedure

1. Line Manager
2. Site HR
3. Int'l Mobility Team

Cost

All costs such as travel, accommodation, meals, wifi, at the employees' personal expenses.

The request process can be done via Ask HR in relevant countries.



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"To follow a partner abroad"

Only for Global roles, located in hubs



Purpose

- Accommodate an exception request from Employees who request to follow a partner abroad and relocate definitively in another country.
- No open position available in the destination country at the time of the request, the company will create a new position (which is the same position as the one held by the employee in their original country)



Key principles

- Applicable for Global roles, the company will exceptionally accept to move the employment contract in the destination country, where the family relocates.
- The company proposes a local employment contract with all local working conditions, ie. compensation and benefits as applicable in the destination country. Seniority in the group is maintained and there is no probation period.
- Presence of an Ipsen office and tax/legal framework cleared.
- No guarantee of return in the country of origin.
- Limited benefits to assist the employee: immigration support for the employee, tax assistance (1 year) and temporary medical coverage for the employee if necessary – **no other relocation assistance.**



Procedure

- Email/ letter from the employee justifying the personal request to follow partner abroad and accepting all conditions.
- Line manager + BHR approval
- Final validation made by the International mobility team based on check on all legal requirements (case by case assessment).



Other considerations

- The employee should comply with the Hybrid work model (60/40).
- Travels to **hubs** are considered as business trips and covered by the company.
- Additional costs linked to tax/SS consultation at the charge of Ipsen



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INTERNATIONAL MOBILITY TEAM

All policies are available on [My Ipsen](#)

=>My HR Corner> Global HR> Performance & Rewards > International Mobility

This document is intended to provide clarity and transparency on various programs to support development of people in an international context.

Your contacts :

- Your HR Business partner as Primary contact
- Your International Mobility contact:

The role of the International Mobility team is to support employees, managers and human resources with standards relocation services.

We ensure consistency and fair treatment to all Ipsen employees moving from one country to another.

GLOBAL TEAM



Joëlle GREENWOLD



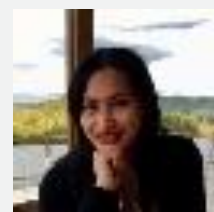
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