

## Participant Profiles

by the organization. Utilities must be paid out of other allowances provided. Private school costs other than room and board are paid at the elementary and secondary levels. Post-secondary tuition is also paid for dependents of officers when they are at home and abroad.

The organization does not provide any incentive and hardship premiums. A taxable cost-of-living allowance is provided if the standard of living is higher in the host country.

**Home Leave/R&R Leave.** Home leave travel is provided once per posting year. Staff members have the option to travel to another location and receive reimbursement up to the amount that would have been paid had they returned to the home country. The frequency of Rest and Recreation trips varies across locations. R&R trips are offered only to expatriates in hardship locations.

**Spousal Compensation/Assistance.** Spouses may receive a special allowance to cover professional certification, continuing education, or other expenses when assigned abroad.

**Relocation and Incentives.** Policies related to conditions of service abroad are designed to provide incentives to recruit and retain staff members and to maintain home country living standards and purchasing power.

The employer provides assistance with the sale of the home country principal residence (once per assignment) and pays all expenses for third party home management services. In addition, financial assistance is provided to staff members whose families remain temporarily in the home country.

Employees must pay a portion of the housing cost abroad, which is deducted from the base salary. Utilities costs, paid through the housing/cost-of-living allowance, are reimbursed in selected locations. Private schooling costs at the elementary and secondary levels are paid (except boarding) if the public schools are deemed inadequate.

Incentive premiums are paid on the normal pay cycle. The incentive premium amount is 15 percent of salary with no monetary cap. The cost-of-living allowance is paid as a percentage of base salary with no monetary cap. Allowances and incentive premiums are not taxable.

**Home Leave/R&R Leave.** Home leave travel is provided once a year. Staff members can use home leave to travel to a different country and still be eligible for reimbursement. In such case, the employee receives reimbursement up to the amount that would have been paid had he/she remained in the home country. Rest and Recreation trips are not provided.