## **Participant Profiles**

Employees may participate in a retirement plan to which the employer contributes 6.5% of salary. They also receive 2.9% in Pay-Related Social Insurance.

**Spousal Compensation/Assistance.** Allowances provided to the Foreign Service Officer include an amount for the spouse. There has been no substantial change in the number of spouses not accompanying officers on posting due to career-related issues. The system of Foreign Service allowances is currently being revised to ensure that it complies with existing equality and employment legislation.

**Relocation and Incentives.** The objective of foreign assignment terms and conditions is to maintain home country living standards and purchasing power. Foreign Service Officers are not required to pay a housing share, but are required to pay utilities (except for ambassadors). Private school tuition costs are paid at the host location if public schools are deemed inadequate.

Instead of an incentive premium, officers receive additional leave entitlements. A hardship premium is provided in the normal pay cycle and is calculated as a percentage of salary. The hardship premium percentage varies depending on the degree of hardship. A cost-of-living allowance is paid as a percentage of salary. These allowances are non-taxable.

**Home Leave/R&R Leave.** Home leave travel is provided once every 18 months. Officers receive reimbursement up to the amount that would have been paid if they had returned to the home country. Rest and Recreation trips are provided once a year to officers in hardship locations.

Suployees receive benefits worth an additional 15 3% of salary (pension).

Spousal Compensation/Assistance. The organization provides spouses with an animatere