

Participant Profiles

COMPANY "C"

Expatriate Workforce Structure. Company C has a small expatriate workforce, most of whom are in the United States. Company C was able to match an expatriate job to the Canadian Job D only. Lower level jobs are filled abroad through locally engaged staff.

Assignments. Foreign assignments average three years in length. Expatriates typically return home after an assignment abroad, and do not undertake any more foreign assignments. Other factors override personal choice in the decision regarding posting location.

In many cases, employees self-identify for assignments. In those instances where they do not volunteer, a predominant reason is the inability of a same-sex partner or common-law partner to be included on the staff member's visa or passport. Turnover is not a significant problem.

Compensation. Compensation is shown in Canadian dollars in the following table:

Title	Job Match	Minimum	Maximum	Average Actual
Vice President	Job D Match +	\$105,000	\$169,000	\$150,000

Employees receive a bonus worth up to 35% of salary, based on company and individual performance. Expatriates also receive perquisites – an automobile worth 7.5% of salary, and financial planning assistance worth 5-10% of salary.

Spousal Compensation/Assistance. There is currently no policy to compensate spouses. Spouses may receive an annual allowance to cover professional certification, continuing education, or other training when assigned abroad. Expenses associated with a job search are also covered in the home country location.

Relocation and Incentives. Policies related to conditions of service abroad exist to provide incentives to recruit and retain staff members. The company is moving towards "localizing" employees sent abroad. Employees pay a portion of the housing cost abroad only if the amount exceeds the amount provided, which is calculated to be sufficient for the employee and his or her family. Employees are also reimbursed for utilities costs abroad. Assistance is provided once per assignment in the sale and purchase of a home country principal residence. Private schooling costs are paid (except boarding) if the public schools are deemed inadequate.

Incentive premiums and hardship premiums are paid in the normal pay cycle. The incentive premium amount is 15 percent of salary. Hardship premiums range from 5 percent to 15 percent, with no cap. A cost-of-living allowance is paid as a fixed amount based on amounts calculated by a company called Organization Research Counsellors. None of these allowances is taxable, but base salary amounts are reduced to account for tax.