



## INTERNATIONAL ASSIGNMENT POLICES AND GUIDELINES

### WORKSHEET

#### **Overview**

Outlined below is a broad sampling of the types of polices and guidelines found ERL’s global international assignment survey. This survey is conducted annually during May.

The goal of this worksheet is to facilitate your company’s review of its international assignment policies and guidelines as we benchmark your policy against our survey. Using the boxes provided below, please indicate the policies and guidelines your firm presently has, that require updating and/or require development. The “Policy Survey” column contains the percent of 1,500 respondents from our survey having this topic/element in their policy. Policy and practice “drill down” is available, as well.

Topic	Policy Survey	Needs Updating	Requires Development
<b>Policy and Program Administration</b>			
General Information About This Booklet			
Objectives			
Administration			
Employee Eligibility			
Family Eligibility			
Duration of Eligibility			
Employee Selection			
<i>General</i>			
<i>Locating Candidates</i>			
<i>Expatriate Family</i>			
<i>Spouse Needs Assessment</i>			
<i>Destination Orientation Trip</i>			
Global Assignment Manual and International Code of Ethics			
Employee Reimbursement Agreement			
Record Keeping			
Travel Documents			
Cash Advances			
Special Requests			
Conduct at Foreign Post			
<b>Compensation</b>			
Eligibility			
Base Salary			

Base Salary - Third Country National			
Mobility Premium			
Hardship Allowance			
Housing and Utility Allowance			
<b>Topic</b>	<b>Policy Survey</b>	<b>Needs Updating</b>	<b>Requires Development</b>
<i>Repairs and Miscellaneous Rental Housing Costs</i>			
<i>Duplicate Expenses</i>			
Goods and Services Allowance			
<i>Local Cost of Living Index</i>			
<i>Base Pay</i>			
<i>Spendable Portion of Base Pay</i>			
<i>Family Size</i>			
<i>Local Market Conditions</i>			
Global Assignment Relocation Allowance			
Stock Options			
<b>Employee Benefits and Medical Coverage</b>			
Business Travel Accident Insurance			
Physical Examinations			
Employee Benefits			
Benefits and Insurance			
Club Memberships			
International Driving Permit			
Last Will and Testament			
Death of Employee or Dependent While on Global Assignment			
<b>Authorized Absences</b>			
Work Schedule and Holidays			
Vacations			
Home Leave			
Rest and Relaxation Leave (R&R)			
Emergency Leave			
Emergency Evacuation			
<b>Acculturation and Counseling Programs</b>			
Language Training			
Country Specific Orientation			
Cross-Cultural Training			
Career Development Services			
<b>Home Country Housing - Property Management Service</b>			
Property Management Services			
Rental Loss Guarantee			
Property Refurbishment			
<b>Home Country Housing - Home Sale Assistance at Company Option</b>			
Summary of Benefits			
Home Selling Assistance Eligibility			
Reimbursable Home Selling Expenses			
Non-Reimbursable Home Selling Expenses			
Home Marketing Assistance - Initiating			
Home Marketing Assistance - Listing The Home/Exclusion			

Clause			
<i>Exclusion Clause</i>			
Home Marketing Assistance - Selling incentive			
Guaranteed Buyout - Initiating			
<b>Topic</b>	<b>Policy Survey</b>	<b>Needs Updating</b>	<b>Requires Development</b>
Guaranteed Buyout - Appraisal Process			
Guaranteed Buyout - Determining The Offer			
Offer and Sale of Home - Receiving an Offer Before Appraisal			
Offer and Sale of Home - Amended Value Sale			
Offer and Sale of Home - Acceptance of Offer			
Offer and Sale of Home - Gain/Loss on Property Resale			
Offer and Sale of Home - Vacating The Home			
Loss on Sale Protection			
<i>Example</i>			
Direct Reimbursement			
Sale of Mobile Home			
Sale of Cooperative Apartment			
<b>Home Country Housing - Renter Benefits</b>			
Renter - Lease Cancellation/Security Deposit			
<b>Host Country Housing</b>			
Home Finding			
Company-Owned Rentals			
Renting in The Host Country			
<i>Recommended Clause</i>			
Rental Overlap/Duplicate Payments			
Rental Security Deposit			
Owning in The Host Country			
<b>Interim Living Expenses</b>			
Interim Living in The Home Country			
Interim Living Expenses in The Host Country			
<b>Automobile Assistance Program</b>			
Automobile Shipping Assistance			
Loss on Sale of Automobile			
Provision of Automobile (key employees only)			
Primary Automobile Purchase Assistance			
<i>Foreign Purchase</i>			
<i>Foreign Sale</i>			
<i>Auto Insurance</i>			
Purchase Assistance For Second Automobile			
<b>Transportation of Household Goods</b>			
The Moving Company			
Shipment of Household Goods			
Weight Allowance and Method of Shipment			
<i>Unaccompanied Air Freight</i>			
<i>Surface Shipment</i>			
Household Goods Authorized For Shipment			
Employee Packing of Goods			
Insuring Household Goods			

Storage of Household Goods			
Loss or Damage Claims			
Sale or Storage of Automobiles			
Import/Customs Duties			
<b>Topic</b>	<b>Policy Survey</b>	<b>Needs Updating</b>	<b>Requires Development</b>
Transportation of Pets			
Appliances			
<b>Final Move To Host Country</b>			
Final Move Expenses			
<b>Dependent Education</b>			
Eligibility			
Criteria For Adequacy of Schools			
Determination of Allowance			
Elementary and Secondary Education Away From The Post			
College Assistance (none provided)			
<b>Temporary Home Country Assignment</b>			
Temporary Assignment			
<b>Repatriation</b>			
Repatriation Administration			
<i>Repatriation at Assignment Completion</i>			
<i>Reassignment Requests</i>			
<i>Resignation</i>			
<i>Retirement</i>			
<i>Reassignment To Different Global Location</i>			
<i>Short Term/Long Term Disability</i>			
<i>Repatriation For Business Purposes</i>			
<i>Return To Home Country For Unsatisfactory Performance</i>			
<i>Termination of Employment For Cause</i>			
Repatriation Counseling			
Repatriation of Personal Funds			
Employee Reimbursement Agreement			
Automobile			
Household Goods and Personal Effects			
Storage Upon Repatriation			
Importing Pets (not allowed)			
Final Move Trip			
Interim Living Prior To Return To Home Country			
Interim Living in Home Country			
Repatriation Relocation Allowance			
Home Finding in Home Country			
Application of Domestic Relocation Program			
Employee and Family Repatriation Counseling Assistance Eligibility			
Employee and Family Repatriation Counseling Assistance			
Spouse Employment Counseling			
Spouse Job Search Trip			
Spouse Income Protection/Continued Education			
<b>Income Taxes</b>			

Tax Counseling			
Hypothetical Tax Definition			
<i>Income Covered</i>			
<i>Withholding</i>			
<b>Topic</b>	<b>Policy in Place</b>	<b>Needs Updating</b>	<b>Requires Development</b>
<i>Hypothetical Tax</i>			
Hypothetical Tax Calculation			
Tax Equalization			
Relocation Expenses, US: Tax Regulations			
Tax Gross-Up: Relocation Expenses			
Tax: Additional Information (scant coverage in policy manual)			
<i>Improper or Changed Tax Filings</i>			
<i>Restatement of Tax Filings</i>			
<i>Spouse and/or Other Family Income</i>			
<i>Final Tax Reimbursement</i>			
<i>Final Theoretical Tax Payment</i>			
<i>Foreign Tax Credits</i>			
<i>Foreign Income Tax Exclusion</i>			
<i>Terminating Employee</i>			