



## International Employment Quick Guide



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## Preface

In the past, hiring abroad for various Tufts projects and activities was traditionally handled on campus via two channels: Hire individual as a Tufts employee through Human Resources and pay via Tufts payroll or hire the individual via a Goods and Services Contract through the procurement office, paid via Accounts Payable. While in some cases, these options were compliant with local law, in a large number of cases neither arrangement is suitable to comply with the labor laws in various locations.

As the activity of international hiring is increasing at Tufts, it was recognized that a greater breadth of options through which hiring could be accomplished needed to be established and communicated to those involved in such activities. This guide was designed to provide an overview of the challenges of hiring abroad as well as provide options available for consideration. Those involved with each project will want to consider not only logistical challenges but also the budget implications of each option; this guide provides introductory information regarding these options and if further assistance is needed, Tufts Global Operations is available to answer any questions that arise.

## Why is hiring abroad different from hiring on a Tufts campus?

1

The global employment environment is complex, and each case is unique. Visa requirements, work authorizations, employment laws, tax regulations, and employee benefits vary by country, and they can change with little notice, if any. Additionally, the compliance landscape has changed in the last ten years through evolved immigration and taxation systems across the globe.

2

We need to be cognizant of each country's regulations and practice to responsibly and fairly engage staff to balance the financial, legal, and reputational risks for the university and our staff members.

3

The University's systems are not capable of processing multi-currency payrolls or complying with country-specific tax regulations. The University's payroll is intended for employees based in MA (and select other states) for the majority of the year. While it is possible for an employee to work abroad and be paid through the payroll system, it does not mean that it is compliant with the local laws of the country.

## How can this guide help?



Tufts Global Operations has vetted several overseas employment options for the Tufts community. The guide is designed to help you understand the overseas employment landscape, which factors to consider when hiring for an overseas project, and how to proceed with each employment option once you identify which option(s) could work for your project.

Global Operations will work with you to consider the relevant country's regulations, the needs of the program, and the employment costs to determine which option could be a good fit. We also liaise with other departments as needed, including the Office of General Counsel, Office of Research Administration (ORA) and Office of Sponsored Projects Accounting (SPA).

## What is an overseas hire?

If your hiring needs meet any of the following criteria, they are considered an international hire:



A current employee of Tufts on the Tufts payroll working overseas for more than 6 months or 183 days in aggregate in a 12-month span



A current employee of Tufts on the Tufts payroll system, working the majority of the time overseas if employed less than 6 months



A U.S. citizen who will live and work in a foreign country ("Expatriate")



A non-U.S. citizen/Green Card Holder who will work in their home country ("Local National")



A non- U.S. citizen/Green Card Holder who will work in a country that is not their country of citizenship ("Third Country National")

If any of these criteria apply to your hire, you'll need to explore overseas hiring options. None of them can be paid compliantly via the Tufts payroll system.

## Definitions and Examples

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	<b>Definition</b>	<b>Example</b>
<b>Current employee spending time abroad</b>	An individual hired in the U.S. on the Tufts payroll system, foreseen or not, travels and spends a substantial time working in a country other than the U.S. Some countries will aggregate the time spent by all Tufts employees in those countries in a particular year in determining whether Tufts will need to register and how Tufts employees will be treated in those countries.	A Tufts Research Director takes multiple long-term trips to Bangladesh to work on a Tufts program and ends up spending 210 days in Bangladesh and 155 days in the U.S.
<b>Expatriate</b>	An individual living and working in a country other than his or her citizenship. For the purpose of this guide, this definition is limited to U.S. citizens or permanent residents working for Tufts in a foreign country.	A Tufts project seeks to hire a U.S. citizen living and working in the U.K. for a three-year project.
<b>Local national (LCC)</b>	A citizen or permanent resident living and working in the county in which the job is based.	A Tufts program seeks to hire a Malawi national to work in Malawi to conduct a field study. The Malawi national will likely have a tax identification number registered with the local government (similar to the U.S. social security number) and will already have work authorization in Malawi.
<b>Third-Country National (TCN)</b>	An individual working in a country that is neither his or her country of citizenship nor the country in which the employer operates.	A Tufts project seeks to hire a Kenyan national to work for three years in Uganda.

## Five Options for International Hires

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The following options are based on university policy and guided by country laws. The option must be approved by Global Operations

1. Engage as an independent contractor
2. Remain on, or join, Tufts payroll with frequent travel
3. Affiliate with an established organization in the host country
4. Contract with a professional employment organization (PEO)
5. Hire via Tufts Global, Inc.

## Option1: Engage as an independent contractor (IC)

Enlisting the services of an Independent Contractor can be more straightforward than hiring an employee, but every country has different rules about the distinction between contractors and employees. It's important to work through local HR processes regarding contractor classifications. In most countries, a worker is assumed to be an employee unless he or she qualifies as a contractor by meeting certain criteria. The criteria vary, but the following qualities may factor into the classification:

- Duration of assignment
- Percentage of time spent on the Tufts project
- Control over how, when, and where the work is done
- A business of doing similar work for clients other than Tufts and also as a contractor
- Use of own offices or facilities and equipment
- Payment of own business expenses
- Compensation based solely on services rendered (e.g. no vacation pay or employer-sponsored benefits like health insurance)

Some countries may require ICs to register as businesses or collect a service tax or value-added tax (VAT) from their customers (i.e. Tufts). A few countries apply employer-like obligations (e.g. tax withholding) even to those institutions engaging contractors. Contact Global Operations for more information.



### Warning

In what is becoming a worldwide trend, expect to see more government crackdown on IC misclassification. If an IC is later to be found an employee – which could occur over a dispute – Tufts could be liable for triple damages on retroactive payroll taxes, payroll withholdings, vacation, severance, plus any applicable fees and penalties. These costs will be charged to the department administering the project.

### PROS



- Fast implementation
- IC responsible for tax compliance in most cases
- Office/work space
- IC responsible for obtaining visa

### CONS



- No Tufts affiliation
- Increasing IC restrictions worldwide
- Triple damages for misclassification
- Can trigger permanent establishment
- Can trigger required employer withholdings and reporting requirements
- Not a long-term solution

## Budget Considerations

- Salary
- Any costs agreed to in the contract (travel expenses, allowances, etc.)

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## Option 2: Remain on, or join, Tufts payroll with frequent travel

If full-time in-country staffing is not needed, then frequent travel by U.S.-based staff may be a good solution that avoids many of the complications of employing someone based in the foreign location. This is only an option if the employee is a resident of Massachusetts for more than six months per year. Combining this option with another option can also be a good solution. For example, local nationals could be hired through a local partner and then the U.S.-based Tufts staff could travel to train the local nationals and provide oversight. As long as employees spend more than six months of the year in the U.S., they will usually be considered based in the U.S. and can be paid via the Tufts payroll.

### PROS



- Avoid foreign employment complications
- Full Tufts affiliation and benefits

### CONS



- Difficult to predict travel within tax threshold
- Travel expenses can add up
- Use of office space and other activities can trigger permanent establishment and tax liabilities

### Budget Considerations

- Salary
- University Fringe Rate
- Travel Expenses

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### Option 3: Affiliate with an established organization in the host country

A local affiliate can be an in-country university or non-governmental organization (NGO), among others. In this arrangement, the staff members are employees of the local organization, and the administrative requirements associated with their employment are the responsibility of the local organization.

Considering this option early can make it easier to fold staff into services provided by existing subcontractors or local service providers, and correctly set expectations for the employees.

Working with a local partner to employ local nationals—and in some cases U.S. expats or TCNs—can be significantly simpler than hiring staff directly and less expensive than other options. This option works best when planned through a local partner involved in the project or for projects already familiar with a local partner. One challenge is that the local partner may not be able to sponsor visas for expats or TCNs, so only local nationals may be hired.

#### PROS



- Fast implementation relative to other options
- Affiliate responsible for tax and labor law compliance
- Limited risk to Tufts University
- Affiliate Admin Fee is typically less than other options
- Ideal for start-up option in a new country

#### CONS



- Visa sponsorship may not be available
- No Tufts affiliation
- Little to no control over benefits

#### Budget Considerations

- Salary
- Employer-owed taxes
- Employer-sponsored benefits or allowances (i.e. health insurance, housing)
- If applicable: Partner's monthly administrative fee
- If applicable: Visa sponsorship fees

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## Option 4: Contract with a professional employment organization (PEO)

A PEO provides employment and payroll services, similar to a temporary staffing agency. This is an option when a small number of employees are needed in a specific location for a limited period of time. In this model, the individuals would be employed by the PEO and assigned to the program. The PEO is responsible for all employment law, tax, and reporting requirements. However, because Tufts may share liability if the PEO fails to comply with the law, such relationships must be monitored closely. Global Operations manages the University's relationship with several global PEO firms and can guide you.

*Note: It is possible to second a current Tufts employee to a PEO for the duration of the international assignment, while still maintain Tufts status and benefits. Global Operations can provide more information. See also Appendix F for a sample secondment agreement.*

### PROS



- Fast implementation
- Widely available
- PEO responsible for tax and labor law compliance
- Limited risk for Tufts

### CONS



- High administrative costs
- Limited Tufts affiliation
- Little to no control over benefits

### Budget Considerations

- Salary
- Employer-owed taxes
- Employer-sponsored benefits or allowances (i.e. health insurance, housing)
- PEO monthly fee (18 – 25% of monthly salary or a minimum of \$1000-\$1500 per employee)
- PEO one-time onboarding fee (between \$1000 - \$1500 per employee)
- Visa sponsorship fees, if necessary
- Severance requirements in-country

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## Option 5: Hire via Tufts Global, Inc.

Tufts Global, Inc. is a wholly-owned non-profit subsidiary of Tufts University to implement Tufts operations overseas.

- a) In a country where Tufts Global, Inc. is already a registered entity, Tufts Global, Inc. may be able to serve as the employer of record in-country. In some scenarios, Tufts Global, Inc. can assist in visa processing and sponsorship.
- b) In a country where Tufts Global, Inc. is NOT a registered entity, employment of U.S. citizens, expats and third-country nationals paid from federally funded projects may be possible via a bilateral agreement. In this scenario, Tufts Global, Inc. cannot sponsor work permits.

*NOTE: If a program spans over several years, has significant staffing demands, and will need office space, it may be suitable to register Tufts Global, Inc.; however, the need for this will be carefully evaluated. Please contact Global Operations for more information.*

### PROS



- Tufts-affiliation (Tufts email address)
- Comparable benefits
- Tufts Global business cards

### CONS



- Limited availability
- Long lead times
- Visa sponsorship limited
- Admin fee higher than some options
- Recruitment and vetting of candidates may be difficult

## Budget Considerations

- Salary
- Employer-owed taxes
- Employer-sponsored benefits or allowances (i.e. health insurance, housing)
- Monthly fee of outside payroll provider or facilitator
- Legal fees (i.e. contract review by in-country counsel)
- Visa sponsorship fee, if necessary
- Severance requirements in-country

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## NEXT STEPS

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### Consult with Tufts Global Operations



Global Operations can advise which option may serve your project best and comply with local law. Please fill out the Global Operations International Project Intake Form and send it to [global@tufts.edu](mailto:global@tufts.edu). You can also always call 617-627-3762 to speak to us. Even if you have already identified an option, Global Operations will prove to be an asset. We like to say: “Involve us early and often!”

*Note: The steps below are designed to orient you on the process, but they should not be seen as a replacement of consulting Global Operations.*

### >> Next Steps: Engage an Independent Contractor

#### Step 1: Independent contractor questionnaire

- 1 • Project fills out Independent Contractor questionnaire (Appendix B) and submits completed questionnaire and scope of work for contractor to Global Operations

#### Step 2: Global Operations Review

- 2 • Global Operations verifies Independent Contractor classification can be used in host country and  
• Confirms that there are no employer-related obligations in the host country for employing contractors that may result in reporting obligations
  - If classification cannot be used or there is an employer obligation, Global Operations will contact you with other options
- In some cases, a locally compliant contract is required, which may result in legal fees, which will be charged to the project/department. Global Operations will inform you if this is the case.

#### Step 3: Contract development

- 3 • Global Operations provides contract template for ICs in host country  
• Project staff provides details pertaining to individual  
• Contract signed by Procurement office and sent to project to obtain signature from contractor

#### Step 4: Project prepares for payment

- 4 • Gather necessary information for vendor payments  
• Set-up e-req/PO via TSS

#### Step 5: Project pays invoices

- 5 • Once the invoice is received, project ensures that work meets standards outlined in contract  
• Process invoice and submit for payment

## >> Next Steps: Remain on, or join, Tufts payroll with frequent travel (incl. faculty)

### Step 1: Contact HR

- 1 • Consult with your HR business partner on new hiring needs (can be omitted for existing hires)

### Step 2: Consult Global Operations

- 2 • Consult Global Operations to verify tax threshold for location to ensure that project needs can be accomplished through business travel

### Step 3: Documentation

- 3 • Employee obtains passport, visa and work permits as required

### Step 4: Register Travel

- 4 • Tufts employees should register their Tufts-related international travel in the Tufts Travel Registry

## >> Next Steps: Affiliate with an established organization in-country

*These steps assume that the project has already identified an employee. If the employee is still to be determined, it is still valuable to run through these steps to determine the viability of this option so that the position can be properly advertised. The local partner will be the employer of record, and the position should be advertised as such.*

### Step 1: Project identifies the affiliate partner in host country

- 1 • The project PI is often instrumental in identifying local partners and making contact. In some circumstances, Global Operations, in consultation with the Office of General Counsel and the Senior International Officer, can contact the local partner on behalf of the project, but the PI initiating the conversation is more effective
- Not all local partners have the capacity to adhere to Tufts policies or funding requirements. The project needs to consult with the Office of the Vice Provost for Research (OVPR) for necessary requirements.

### Step 2: Project and/or Global Operations/OGC contacts partner organization to conduct due diligence and their capacity to hire

- 2 • Decide whether local partner can meet the necessary legal, financial, and operational requirements
- Determine if hiring an employee on the partner's payroll is an option
- If the individual to be hired is a U.S. citizen or expat or Third-country national, the PI or project should discuss the following with the partner:
  - Work authorization
  - Visa sponsorship
  - Expatriate requirements

- Determine the total costs of the employment inclusive of any applicable administrative fee that the partner may charge and any other costs (i.e. fringe, expenses, allowances, benefits, employer-owned taxes, etc.)
- Contact Global Operations throughout the process as needed

### Step 3: Draft Contract

3

- Project obtains draft contract or amendment to existing agreement with partner and sends to the Provost Office ([Diana.Chigas@tufts.edu](mailto:Diana.Chigas@tufts.edu)) for review and approval. OGC can assist in drafting as needed

### Step 4: The project obtains the necessary information to add the employee to the local partner's payroll

4

- Total Compensation
- Dates of Employment
- Work Authorization Documents
- Any other employee documentation or requirements per the partner

### Step 5: Signing on contract

5

- The Dean of the School or the Provost Office signs the new contract or amendment and asks partner to commence hiring

### Step 6: The project and Sponsored Research Accounting (SPA) monitors relationship closely.

6

- Once the employee is on local payroll, all local payroll tax reporting and remittances should be covered by the partner
- Review invoices carefully

## >> Next Steps: Contracting with a Professional Employment Organization (PEO)

*With this option, Global Operations facilitates communication between the PEO and Tufts departments. Communication during the on-boarding includes contract negotiations to ensure the university-required clauses are included in all employment contracts and information displayed in contract reflects need of project.*

### Step 1: The project contacts Global Operations and provides the employee information:

1

- Employee Name
- Employee Citizenship
- Date of Birth
- City and Country of assignment
- Employee immigration status and (desired) work authorization in country
- Dates of employment
- Total Compensation:
  - Salary

- Benefits
- Allowances
- Job Title
- Job Description
- If applicable: DOBs of all dependents

**Step 2: Solicitation of quotes from PEO vendors**

- 2 ● Global Operations obtains employment and visa sponsorship quotes from the PEO vendors (please allow a minimum of 5 -7 days for turn-around) and shares with project staff

**Step 3: Review of quotes and selection of PEO**

- 3 ● Project staff reviews and determines which PEO to use

**Step 4: Global Operations and project staff collect additional information and coordinate with PEO to complete all documentation.**

4

Global Operations	Project
<ul style="list-style-type: none"> <li>● Reviews addendum and sends to Project for review, approval and signature</li> </ul> <p>Note: Tufts maintains master agreements with PEO provider, new hires only need to sign addendum</p>	<ul style="list-style-type: none"> <li>● Requests additional documents needed for employment and visa sponsorship, then sends to Global Operations:               <ul style="list-style-type: none"> <li>● Contact information</li> <li>● Resume</li> <li>● Copy of Passport</li> <li>● Proof of immigration status and work authorization, if applicable</li> </ul> </li> <li>● Reviews and signs addendum</li> <li>● Completes Global Request Form (GRF) and sends to Global Operations</li> </ul>

**Step 5: Global Operations and project staff coordinate on-boarding with PEO and employee**

5

Global Operations	Project
<ul style="list-style-type: none"> <li>● Sends employee documents to PEO to begin on-boarding process (minimum 15 days)               <ul style="list-style-type: none"> <li>● Completed PEO request form</li> <li>● Signed addendum</li> <li>● Job description</li> <li>● Resume</li> <li>● Copy of passport</li> <li>● Tufts contract clauses</li> </ul> </li> <li>● Request PO for deposit for worker and pays deposit</li> </ul>	<ul style="list-style-type: none"> <li>● Sends on-boarding letter to employee (signed by Project)</li> </ul>

**Step 6: Global Operations, the project, and the PEO revise and approve the contract**

6

1. PEO contacts employee for introductions and requests personal information
2. PEO sends the contract to Global Operations for review
3. PEO sends the contract to project staff for approval
4. PEO then sends the contract to employee for final signature and shares with Global Operations
5. Global Operations sends signed copy to project staff

**Step 7: On a monthly basis, Global Operations and the project share the following responsibilities**

7

Global Operations	Project
<ul style="list-style-type: none"><li>• Receives invoice from PEO</li><li>• Review for accuracy</li><li>• Sends invoice to project contact</li><li>• Sends monthly reminders to project to notify of any payroll changes (i.e. unpaid time off, reimbursements)</li></ul>	<ul style="list-style-type: none"><li>• Reviews invoice</li><li>• Sets up PO and pays invoice by due date</li><li>• Tracks employee paid time off and notifies Global Operations of any changes to include in the payroll cycle</li><li>• Authorizes employee reimbursements and notifies Global Operations of any changes to include the payroll cycle</li></ul>

**>> Next Steps: Hire via Tufts Global, Inc.**

**Step 1: Consult with Global Operations to discuss the option of hiring via Tufts Global, Inc.**

1

- If hiring via Tufts Global, Inc. isn't a viable option, Global Operations will advise on alternative options
- If hiring via Tufts Global, Inc. is an option, Global Operations will work with the project on in-country requirements, timeline and responsibilities.

**Summary: International Staffing Options**

Staffing Option	Recommended Solution	Why?	Who can help?
<b>Partnering with an established organization in the host country</b> (i.e. foreign university, registered NGO) to perform work and/or employ staff	YES	Host country partner is set up to comply with local laws and accepts administrative burden. If available, this is usually the most cost-effective, expedient, and risk-mitigating solution.	The Office of the Provost can help identify existing MOUs in the country. The Office of Research Administration (ORA) can help identify existing subcontractors in the host country
Employ U.S. based staff with <b>frequent travel to the location</b>	YES	This avoids many of the employment complications if full-time work is not needed abroad and it is a great combination for other identified staffing options. Staff are generally considered U.S. based if they spend more than half their time in the U.S.	Tufts Global Operations can advise on the feasibility and research the pertinent local regulations. Be sure to include funds in your budget for travel and immigration expenses.
Contract with a <b>professional employment organization (PEO)</b>	MAYBE	The PEO is responsible for compliance with local law. It's suitable for non-permanent arrangements (less than 5 years) or for few staff demands.	Tufts Global Operations works with two global PEO firms and can coordinate the hiring process.
Hire via <b>Tufts Global, Inc.</b>	MAYBE	Tufts Global, Inc. is a wholly-owned subsidiary of Tufts University that can provide employment and payroll in certain countries	Tufts Global Operations can advise on the feasibility of working through Tufts Global, Inc. and on the process of setting up employment in this way.
Engage as an <b>independent contractor</b>	MAYBE	When assignment is short-term (especially less than 90 days) and independent in nature, this can be a good solution. It is not a good solution for open-ended employment or if the individual is effectively operating as a Tufts employee. Employment Law in host country may further restrict this option.	Tufts Global Operations can determine whether IC status is appropriate per Tufts regulations. Global Operations can further research host country regulations or provisions related to ICs.
<b>Subcontract</b> to an individual	NO	A subcontract to an individual is an independent contractor engagement and is not a suitable method of employment. Further, all subcontracts require extensive risk analysis and monitoring throughout the project.	Tufts Global Operations can help find a more suitable option for the individual(s).
<b>Employ U.S. citizen, expatriate or local national directly</b> and pay via Tufts payroll	NO	Tufts' systems are not set up to comply with local employment and tax laws.	Tufts Global Operations can help find a more suitable option for the individual(s).

# Appendix

## Glossary: International HR Terms

*Below are some of the most commonly used HR terms specific to international assignments. The full term is in bold, followed by other versions or abbreviations within parentheses.*

**Cost of Living Adjustments (COLA)** – is a set of allowances granted to expatriate employees to help offset the cost of deployment in an expensive location overseas. In some cases a flat rate as a percentage of base salary is used, based on U.S. State Department rates, but this can be negotiated on gift-funded programming.

**Currency Fluctuation** – if local currency devalues more than five percent in a given year due to inflation or exchange rates – therefore seriously compromising the purchasing parity of the employee – program management should review the situation. This could be offset by either increases to annual salary, or by a one-time Currency Shortfall Payment.

**Expatriate (expat)** - is an individual temporarily or permanently living in a country and culture other than where she/he was brought up. For the purpose of this guide, this strictly refers to U.S. citizens or permanent residents working abroad on international programs.

**Foreign Corrupt Practices Act (FCPA)** – is a law enforced by the Securities and Exchange Commission/Department of Justice which dictates that no employee or individual working on behalf of Tufts is permitted to provide anything of value to foreign officials in order to garner a preferred business environment for the University. Definitions of both “value” and “foreign official” are extremely broad and penalties for non-compliance severe. Contact the Office of University Council for guidance.

**Local National (host country national, local hires, locals)** – are staff who are hired within their home country to work on an initiative in that location. These individuals will generally be granted fringe benefits customary with local practice, but not any additional allowances. Typically salaries are based on local salary tables rather than Tufts systems.

**Home-based** – relating to the country of origin for an employee (generally the U.S.) and most commonly used in terms of benefit or compensation packages.

**Host-based** – relating to the country of assignment, and most commonly referenced in benefit or compensation packages

**Permanent Establishment (PE)** – refers to a fixed place of business, and can be triggered by a variety of actions, including hiring of staff, leasing office or other real estate space, creation of a bank account, sale of products or services, or others. Once classified as permanently established in a given location, Tufts could in some cases become liable for income or value added taxes including – in the worst-case scenario – a tax on global income (Tufts endowment). In less serious cases, there may be other operational fees or regulations triggered by PE.

**Post Differential Hardship (post-diff, hardship premium)** – is a percentage of base salary granted to expat employees working in exceptionally difficult locations, and again is generally based on U.S. State Department rates. Post-diff does not take effect until the forty-third day at a new post in nearly all federally funded programs.

**Professional Employment Organization (PEO)** - is a company through which Tufts can engage employees abroad while limiting exposure to permanent establishment or other regulatory risks. The PEO becomes the employer of record for tax and insurance purposes, and manages tasks such as payroll, benefits, risk/safety, and other issues. However, the actual work conducted generally includes formal or informal reporting lines to Tufts to ensure monitoring and performance of tasks.

**Tax Residence** – defines the country in which an individual will be responsible to pay taxes in a given year. The definition varies greatly from country to country, but in most places, physical presence is the critical factor. In other countries, ownership of a home or availability of accommodation, family, financial interests, and immigration status come into play. Residence should not be confused with “Domicile”, which is in common law a different legal concept.

**Third-Country National (TCN)** – an employee working in an assigned country who is neither a national of the assignment country nor the U.S.

**Regional TCN (regional transfer)** – is a national of a country sharing not only a geographic region with but also similar culture and values to those of the assigned country. For example, a Kenyan citizen working on a program in Tanzania would be considered in most cases a regional TCN.

**International TCN (traditional TCN)** – is a national of a country not neighboring the assignment area geographically or culturally, and also not originating from the U.S. An example would be a Kenyan citizen working on a program in Australia.

## APPENDIX A: International Project Intake Form

*Below is a copy of the International Project Intake Form which will be used as the basis for selecting the best employment mechanism for your project in consultation with the project administrators as well as functional departments across the university.*

*Please note that this form should be submitted electronically. It can be accessed here: [Global Operations Intake Form](#)*

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### New International Project Intake Form

The process to request assistance is easy. Just complete the short intake form below. Be assured that the information you provide is confidential and you will be included and informed throughout the process. If you are unsure of the answers to these questions or would prefer to start with an initial conversation, please contact Global Operations at [global@tufts.edu](mailto:global@tufts.edu) or at 617-627-3762. Please include as much information as possible as Global Operations support can only be as good as the information provided by you!

#### Information about you

Your name

Email

Phone number

Are you the principle investigator?

- Yes
- No

#### General Information about the project

Name of the project

Projected Start Date (mm/dd/yyyy)

Projected End Date (mm/dd/yyyy)

What college, school, department or institute is facilitating the project?

Please indicate your funding source (i.e. USAID, NIH, etc.)

### General Legal and HR Considerations

Main country/countries of operation:

Will university staff, faculty or students travel abroad for this project?

- Yes
- No
- I don't know

IF YES

For how long will they travel at a time?

How often per a 12-month period do you expect them to travel to the project location?

Will you need office space abroad?

- Yes
- No
- I don't know

If YES

Will you work with a partner in-country on office space arrangement or intend to rent space for the project yourself?

- Office space through in-country partner
- Rent/purchase in projects/Tufts' name
- Rent/Purchase personally
- I don't know

Will you hire anyone (U.S. citizens, local citizens, third country national) who will be based abroad for this project?

- Yes
- No
- I don't know

If YES

In what capacity do you intend to hire these individuals?

	How many do you expect to hire? (you can give estimates and ranges if you do not know the exact number yet)
Employee (not current Tufts employees)	
Independent Contractor	

Is there anything else you wish to add to this information?

**APPENDIX B: Global Independent Contractor Certification Questionnaire**



**Global Independent Contractor Certification Questionnaire**

Before you draft an Independent Contractor Agreement for a potential Tufts University (“Tufts”) contractor, you must complete the questionnaire below and submit to Global Operations. By completing this questionnaire and submitting the same to the Global Operations (global@tufts.edu) you are certifying that you have answered each question to the best of your abilities and have not withheld or misrepresented any information that might impede an accurate determination of worker status. If you are unable to affirmatively answer any of the certification statements below, please contact Global Operations.

Contractor Name:	
Contractor Nationality:	
Country(-ies) Where Work Will be Performed:	

CERTIFICATIONS	CHECK ONLY IF TRUE
This individual will be contracted to perform work which requires and utilizes independent judgment in his/her particular area of expertise.	<input type="checkbox"/>
Other than being given an overall deadline for project completion, this individual will set his/her own work schedule.	<input type="checkbox"/>
Tufts will control the results of the project, but the individual will control the manner in which he/she accomplishes the project.	<input type="checkbox"/>
The individual will be engaged for a limited time period (e.g., fixed number of months or until completion of a specific project).	<input type="checkbox"/>
This individual will represent to the public that he/she is working for himself or herself as an independent contractor and will not represent to the public that he/she is an employee of Tufts.	<input type="checkbox"/>
This individual will not directly supervise Tufts employees/volunteers or other Tufts independent contractors.	<input type="checkbox"/>

<p style="text-align: center;"><b>CERTIFICATIONS</b></p>	<p style="text-align: center;"><b>CHECK ONLY IF TRUE</b></p>
<p>This individual will perform (or will have the latitude to perform) projects on a regular basis for organizations other than Tufts.</p>	<input type="checkbox"/>
<p>This individual will be compensated for independent contractor fees after submission of an invoice to Tufts for the amounts stipulated in the Independent Contractor Agreement budget; s/he will not receive regular salary payments.</p>	<input type="checkbox"/>
<p>This individual will invoice Tufts for expenses incurred as detailed in the Independent Contractor Agreement budget; s/he will not be eligible to submit a Tufts Expense Report.</p>	<input type="checkbox"/>
<p>Tufts will not provide this individual with any professional training for skills necessary to complete required deliverables.</p>	<input type="checkbox"/>
<p>Tufts will not provide this individual with any equipment, software, or supplies, including stationery, business cards, etc.</p>	<input type="checkbox"/>

Appendix C: Sample PEO Invoice

PEO Company

PEO Logo

INVOICE

Date: xx/xx/xxxx

Invoice #: XYZ

Employee	Job	Country	Payment Terms	Due Date
John Tufts	Research Assistant	Malawi	Per contract	xx/xx/xxxx

Pay period	Description	Costs	Total
<b>September 1, 2017</b>	Salary	\$48,000	\$4,000.00
	Social Costs (employer-owed taxation, health insurance)	45% of compensation	\$1,800.00
	PEO Admin Fee	20% of salary + social costs or minimum of \$1200/month	\$1,200.00
	Bank charges	\$40 per transaction	\$40.00
		Subtotal	\$7,040.00
		VAT in-country 7% (applied to admin fee)	\$84.00
		<b>Total</b>	<b>\$7,124.00</b>

Remit payment to PEO

PEO Company, PEO Street Address, PEO City, PEO State, PEO Country, Phone [000-000-0000], Fax [000-000-0000], [email]

Sample one time PEO fees

- Visa sponsorship: \$300-\$4000
- Set-up fee per employee: \$300 - \$1500
- Deposit: Two month's salary (reimbursable in full at the end of the contract)- remitted by Global Operations
- Severance (depends on the length of employment and local law)

## Appendix D: Sample on-boarding letter to PEO Hire

### May be sent electronically or in hard copy

Dear [Employee Name],

Congratulations on your position as [Employee Job Title]!

Tufts has enlisted the services of ([PEO Name] to provide certain aspects of you employment and payroll administration. This company will be working with a local employer to ensure that you are paid on time and that all local employer obligations are met.

During your assignment, your employer of record will be [PEO] or its in-country partner; however, your reporting supervisor will continue to be [name of supervisor].

In order to initiate your hire, you need to securely send the following documents and information to [email address] as soon as possible:

- Resume
- Copy of Passport or proof of in-country work authorization
- Telephone Number
- Mailing address

Once you have submitted the required documents, [PEO] will contact you to finalize your employment contract and provide any required local employment forms. Please be advised that until all forms and documents are submitted, [PEO] will be unable to process your salary payments.

If you have any questions about your employment with [PEO], please contact Global Operations.

All the best in your new assignment, and once again, congratulations!

Best regards,

[Tufts contact]

[Title]

[Department/School/Unit]

## Appendix E : Secondment Agreement of *current* Tufts employee (U.S. citizen or third-country national) on international assignment to a PEO

### Secondment Agreement

The agreement is between the Trustees of Tufts College, also known as Tufts University (“Tufts”) and [Employee Name]

Tufts and Employee have agreed upon the following:

#### Secondment

Employee will be seconded to [local partner of PEO], an affiliate of [PEO] that is registered as an employer in the country of [country name][ Second Employer]. Employee will retain the title of [job title] working on the Food Aid Quality Review Phase III grant for Tufts and be supervised by [name of supervisor]

#### Effective Date and Duration

This secondment shall be effective from [start date] to [end date]. The duration of this secondment may be revised or extended by mutual agreement. When the secondment has ended, Employee will be returned to her position at Tufts or a comparable one if it is available.

#### Salary & Allowances

Employee’s current salary at Tufts is [semi-monthly salary] per semi-monthly pay period or [annual salary] annualized. Tufts shall remit the Employee’s net pay to the Second Employer minus any deductions for which the Employee is obligated or which the Employee has authorized. Second Employer shall remit Employee’s net pay on a monthly basis.

#### Travel and Lodging

Travel to relocate to and repatriate from [country] shall be provided by Tufts, consistent with its standard reimbursement policies. Employee is eligible for reimbursement for authorized in-country travel. Reimbursement may be authorized by Tufts and remitted to Second Employer for payment to Employee.

#### Currency for Wage and Reimbursement Payments

All payments shall be in [enter currency]

#### Taxation

Employee is responsible for completing all required tax and other filings in both the United States and Sierra Leone, as needed, including the annual U.S. Report of Foreign Bank and Financial Accounts (FBAR), as appropriate. This includes completion of the W-4 form to indicate whether Employee wants to take advantage of the Foreign Earned Income Exclusion and establish domicile for tax purposes in Sierra Leone. Employee is responsible for seeking out professional advice concerning filing of tax and other required filings and income exclusions.

**Benefits**

With the exception of health insurance and holidays, the Employee shall be eligible for all benefits provided by Tufts during this secondment subject to the same eligibility requirements of similarly situated employees working in the United States. The health plan in which Employee may participate shall be the international carrier that Tufts has engaged. The employee will be eligible to take paid time off for up public holidays required law in [country name] or up to fourteen (14) paid days whichever is greater. If not required by law, holidays must be taken with prior supervisory approval.

**Service Time**

Employee’s service during the secondment counts fully toward service as a Tufts employee.

**Employer**

For employment purposes, Employee continues to be an employee of Tufts and remains subject to the terms of the Tufts University Employee Handbook and other university rules and requirements. To the extent that laws or rules in [country] or the policies of Second Employer conflict with Tufts’ policies, Employee should notify her supervisor and seek further guidance from Tufts.

For Trustees of Tufts College (“Tufts”):

\_\_\_\_\_  
[HR Representative], date

For Employee:

\_\_\_\_\_  
[Name] (Employee ID) Date

## Appendix F: Sample Offer Letter: Tufts Global Inc., Direct Hire

{Date}

{Candidate.FirstName} {Candidate.LastName}

{Candidate.Address}

{Candidate.Address2}

{Candidate.City}, {Candidate.State} {Candidate.Zipcode}

Dear {Candidate.FirstName}:

It is my pleasure to extend you an offer of employment with Tufts Global Inc. (“Tufts Global”) which is a non-profit company incorporated under the laws of the Commonwealth of Massachusetts in the United States and registered in [COUNTRY] as a branch of a foreign company under registration number [NUMBER].

The details of your offer include:

<b>Start date:</b>	{Offer.ActualStartDate}
<b>Job Title:</b>	{Requisition.JobTitle}
<b>Location:</b>	{City, Country}
<b>Reporting to:</b>	{Supervisor_Name}
<b>Project:</b>	{Project.Grant_Name}
<b>School / Division:</b>	{School_or_Division}
<b>Compensation:</b>	\${Offer.Pay} hourly to be paid {weekly/monthly/in arrears} in {currency}.

For more information about the terms and conditions of your employment with Tufts Global, please refer to the enclosed Employment Contract.

Welcome to Tufts Global!

With best regards,

{Hiring Manager\_with Signature Authority}

Authorized Hiring Manager for Tufts Global

cc: Principal Investigator

Global Operations, Director

## Appendix G: International Benefits Packages Guidelines

### Benefit Package Guidelines

Below are guidelines which should be considered in selecting one of the international benefit packages below. Generally, the level of package provided to the employee shall be similar to similarly situated personnel working on the project and/or regional office hosting the project. The determination of the appropriate package shall be Tufts Human Resources after consultation with the principle investigator and subject to the approval of the granting entity.

#### **Local Standard Package**

This package should be used when hiring personnel locally within the host country and when the government provided benefits are sufficient to attract and retain personnel in the occupation of hire.

#### **Local Enhanced Package**

This package should be used when hiring personnel locally within the host country but when the government provided benefits are insufficient to attract and retain personnel in the occupation of hire.

#### **Expatriate Package**

This package should be used because the employee is ineligible for the government provided benefits because the employee is an expatriate or because the local package would not be sufficient to attract and retain personnel.