

Foreign Travel Allowances and Reimbursements

Qualifying time period	short-term	mid-term	long-term	Taxable?
	less than 21 days	21 days to less than one year	one year or greater	
<b>Allowances and Reimbursements</b>				
Reimbursement for passport, visa, reciprocity tax	yes	yes	yes	no
Per diem for employee	yes	yes	yes <sup>*1</sup>	yes <sup>*10</sup>
Per diem for family members	no	no	yes <sup>*1</sup>	yes
Housing allowance	no <sup>*2</sup>	no <sup>*2</sup>	yes <sup>*3</sup>	yes
Foreign service premium	no	yes <sup>*4</sup>	yes <sup>*4</sup>	yes
Cigna International Healthcare coverage	no	possible <sup>*5</sup>	yes	no
Shipping of household goods	no	no	yes	no
Storage of household goods	no	no	yes	no
Additional luggage	no	yes <sup>*6</sup>	yes	no
Accreditation in Chile	no	no	yes	no
Home leave	no	possible <sup>*5</sup>	yes	yes
Family relocation	no	no	yes	no
Relocation allowance (settling-in)	no	no	yes	yes
Relocation company support	no	no	yes	no
Goods and Services differential/COLA	no	no	yes	yes
IRS Foreign Income Exclusion	no	no	yes <sup>*7</sup>	n/a
Child education expense	no	no	yes	yes
Accounting firm support for tax preparation	no	no	yes	yes
Rental car at origin	no	no	yes <sup>*8</sup>	no
Rental car at destination	yes	yes <sup>*9</sup>	yes <sup>*9</sup>	yes
Hotel at origin	no	no	yes	no
Hotel at destination	yes	yes	yes <sup>*9</sup>	yes <sup>*10</sup>

footnotes

\*<sup>1</sup> per diem paid while in temporary quarters, generally up to 60 days

\*<sup>2</sup> lodging paid via direct billing

\*<sup>3</sup> generally limited to a period of up to 6 months

\*<sup>4</sup> limited to ALMA Construction assigned employees

\*<sup>5</sup> depends on anticipated length of stay

\*<sup>6</sup> one additional suitcase, or equivalent, not to exceed 40 pounds. May be shipped or taken on airline flight

\*<sup>7</sup> subject to Internal Revenue Service regulations, not an AUI/NRAO determination

\*<sup>8</sup> up to a maximum of 10 days.

\*<sup>9</sup> generally up to 60 days

\*<sup>10</sup> taxable only for long-term assignees during the period of relocating to accommodations in host country