

3 FAM 7360 FURNISHING NAMES AND SALARY DATA AT REQUEST OF HOST GOVERNMENT

(TL:PER-481; 08-19-2003)

3 FAM 7361 NAMES AND ADDRESSES

(TL:PER-385; 05-24-2000)

(Uniform State/USAID/Commerce/Agriculture)

(Applies to Foreign Service Nationals Only)

If requested by the host government, the names and addresses of *local* employees may be furnished *unless* the *chief of mission deems* it *undesirable* or *disadvantageous* to cooperate for administrative, political, or *security* reasons.

3 FAM 7362 SALARY RATES FOR TAX PURPOSES

(TL:PER-481; 08-19-2003)

(Uniform State/USAID/Commerce/Agriculture)

(Applies to Foreign Service Nationals Only)

Generally, posts should not report local employees' payroll information to host governments "for income tax purposes". A post may only release its local employees' payroll information to the host government, if, after a request for the information by the host government, the chief of mission (COM) specifically authorizes release of payroll information in accordance with this provision.

Instead, local employees should use their earnings and leave statements provided by the payroll system. If required, document and provide earned income and benefits to the host country. In addition to the earnings and leave statements, if local employees earn benefits paid outside the payroll system that are considered taxable locally, such as cash awards or other cash or noncash benefits, the local employees must report these benefits separately. Local employees (and not post management) should sign and present to the host government earnings and leave statements and any supplemental information.

If post determines that reporting payroll information is necessary to facilitate relations with the host government and that release of the payroll information will not adversely affect U.S. Government interests, post may authorize release of payroll information. If post authorizes release of payroll information, the COM and the *management officer* must certify that the information is correct and complete. Similarly, if post adds or removes anything to or from the earnings and leave statements, COM and *management officer* certification is required.

3 FAM 7363 THROUGH 7369 UNASSIGNED