



Foreign Tax Operating Guidelines for GRAND Database Participants

Drexel University (“**Drexel**”) and Drexel Global Initiatives LLC (**DGI**) are eager to assist you during your time abroad. As part of this opportunity, it is important for Drexel to provide certain guidelines to help ensure no issues arise with respect to taxation in your host country for either you or Drexel. The below Operating Guidelines should assist with mitigating host country tax exposures for both yourself and Drexel. Therefore, we ask you please carefully review the Operating Guidelines below and adhere to such guidelines when conducting activities abroad. Should you have any questions prior to or during your stay with respect to anything presented in these Operating Guidelines, please do not hesitate to contact the Drexel Tax Office for assistance.

Duration of Stay

Generally, if you are physically present in the host country for more than 180 days in any rolling 12-month period (including any partial day, days of arrival or departure, weekends and holidays, vacation days spent in the host country before, during or after the employment period), the host country may levy taxes on income attributable to such presence.

- If you anticipate or become aware that you may work, visit, vacation or stay in the host country in excess of 180 days in the aggregate for any rolling 12-month period and your presence in the host country relates to activities for the same services/consulting project or connected projects, please contact the Drexel Tax Office.
- Please note that should your time in the host country be extended beyond 180 days or you plan to return to visit within the 12 month rolling period after your project is completed, you should contact the Drexel Tax Office.
- If you have or expect any change in staffing assignment on any particular project, including transfer or reassignment from one project to a connected project, or if someone else from Drexel will take over your position when you leave, please contact the Drexel Tax Office.

Activities Abroad

Certain activities related to entering contracts as an employee of Drexel or on behalf of Drexel may create host country taxation issues for Drexel.

- If you will travel as an employee of Drexel or DGI and the activities you plan to perform in the host country entail the following: (1) back office administration/internal functions such as accounting, treasury, finance, billing/clerical collection related activities; (2) purely promotional activities such as advertising and information gathering; (3) storage, display, or delivery of marketing materials or necessary supplies; (4) collecting information or conducting research; or (5) the development of business opportunities in the host country, please contact the Drexel Tax Office.
- If you believe your work in the host country may have a revenue-producing outcome for Drexel or yourself, outside of your employee compensation, please contact Drexel.



- Please note that without expressed consent of Drexel or DGI, you should not negotiate, make decisions, conclude, agree or execute contracts on behalf of Drexel while traveling outside the U.S. If you are unsure about the opportunity to enter into any contract, please contact Drexel.
- Please note that unless directed by Drexel, you should not hire or pay any host country person or business to perform work for you in relation to your project or projects, unless the person or business you plan to hire is performing services in its ordinary course of business. For example, you should not hire a printing supplier to provide market research services for Drexel. If you are uncertain about whether you should hire a supplier, please contact Drexel Office of General Counsel for guidance.
- With respect to promotional activities on behalf of Drexel or DGI, please avoid soliciting orders in the host country or performing similar activities as part of your foreign engagement. If there are any questions about any promotional activities you may be performing, please contact Drexel.
- Please do not hold yourself out as representing Drexel in any way during your stay in the host country, unless explicitly authorized by Drexel.

Fixed Place of Business

Please inform the Drexel Tax Office prior to leaving for your foreign engagement if you plan to use an office, workshop, laboratory or any other fixed or dedicated space to conduct your work during your time in the host country. Such offices, if held out or noted as being related to Drexel, may create a taxable presence for the University.

- If you are acting in the capacity as an employee of Drexel, you should perform duties with respect to Drexel from within the U.S. to the extent possible. If this is not possible, please contact the Drexel Tax Office. However, if you are acting in the capacity as a visiting professor, lecturer, or researcher, you may perform duties with respect to those activities from a host country facility not maintained by Drexel.
- If you keep an office or other fixed place from which you work in the host country, please do not indicate that the office is affiliated with Drexel in any way unless specifically directed by Drexel. If you have a question about whether your position in the host country may be affiliated with your work as a Drexel employee in the U.S., please contact the Drexel Tax Office.
- Correspondence related to the daily business operations of Drexel or employment by Drexel should be sent from an email address that clearly identifies that the sender is an employee of Drexel and is acting in that capacity.
- Letterhead used as part of your day to day host country project performance should not include Drexel's name and your non-U.S. address. Drexel should not be listed in any directory with a non-U.S. address or contact, and should not have any non-U.S. telephone or facsimile unless provided to you by the University. Please contact Drexel, if you believe that it may be necessary to perform any of these items in furtherance of your position in the host country.



- To the extent possible, if acting in a position for Drexel and perform work both in the U.S. and abroad, you should maintain accurate records and detailed documentation related to time spent on Drexel matters and should indicate where these activities are performed (that is, generally from within the U.S.).