



## Foreign Tax Quick Reference Guide

<b><u>Activities That May Create a High Risk of Host Country Taxation</u></b>
<ul style="list-style-type: none"><li>• Performing services, consulting, or other work in the host country as a Drexel employee or otherwise for more than 180 days in the aggregate for 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).</li></ul>
<ul style="list-style-type: none"><li>• Performing services in a host country from any fixed base (including dedicated office, space in the local operation offices, customers' sites, or private apartments or similar dwellings maintained by Drexel). Generally, Drexel will not cover any costs related to a maintaining "home office" for you if you are in the host country and working from home.</li></ul>
<ul style="list-style-type: none"><li>• Negotiating, concluding or playing the principal role in contracting in a local country (including participation in key discussions leading to the conclusion of a local country contract) in the name of Drexel, except if for services not related to Drexel's core activities (for example, a contract to perform printing services for a third party should be considered a contract not related to Drexel's core activities and therefore should not create a high risk).</li></ul>
<ul style="list-style-type: none"><li>• <b>Carrying a business card reflecting a Drexel office address in the host country.</b></li></ul>

<b><u>Mitigation Strategies</u></b>
<ul style="list-style-type: none"><li>• You should monitor the duration of your visits to the host country, ideally not exceeding 180 days in the aggregate for any rolling 12-month period to avoid a taxable presence. If you believe your presence in the host country may exceed 180 days in a rolling 12-month period, please contact the Drexel Tax Office.</li></ul>
<ul style="list-style-type: none"><li>• Please contact the Drexel Tax Office of any change in staffing assignment on any particular project, including transfer or reassignment from one project to a connected project.</li></ul>
<ul style="list-style-type: none"><li>• You should not negotiate, make decisions, conclude, agree or execute contracts on behalf of Drexel while traveling outside the U.S.</li></ul>
<ul style="list-style-type: none"><li>• You should avoid using of any fixed place (office, workshop, laboratory, etc.) from which work is done for Drexel in the host country, and not use Drexel's name in relation to any place from which you perform your work habitually in the host country. Please inform Drexel if you plan to use an office, workshop, laboratory or any other fixed or dedicated space to conduct work related to Drexel during your time in the host country.</li></ul>