

THE FOREIGN SERVICE JOURNAL

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**PUTTING SUBNATIONAL DIPLOMACY
ON THE MAP**

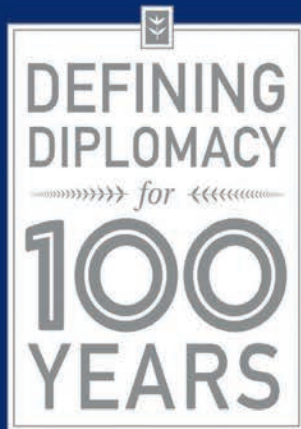
THE SECRETARY ON REFORM

BEFORE HAVANA SYNDROME

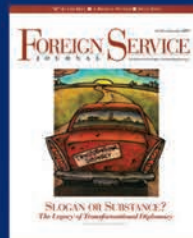
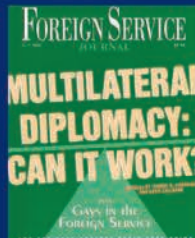
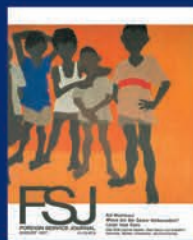
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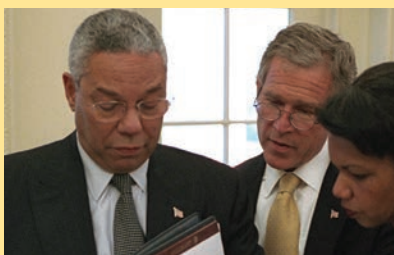
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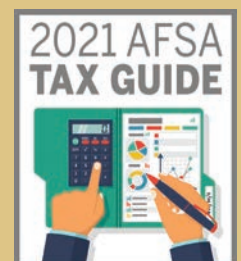
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Reform for a New Year

BY ERIC RUBIN

We are marking the one-year anniversary of the Biden-Harris administration this month, with little progress to show on the ambitious agenda of urgently needed reforms of our Foreign Service. Secretary Blinken's Oct. 27 speech on the modernization of American diplomacy is a welcome step, but we need to see action and implementation, and the speech touched on only a few Foreign Service reform priorities.

One cause of the delay is the continuing spate of vacancies in key leadership positions in all the foreign affairs agencies, a problem that stems both from blanket holds on nominees by certain senators as well as the painfully slow pace of nominations by the White House.

There should be nominees for every Senate-confirmed position, and the Senate should have confirmed (or voted down) most of them. Instead, nearly one-third of confirmable foreign affairs leadership positions do not have nominees. And as of this writing, dozens of nominees are awaiting a confirmation hearing, a confirmation vote or both.

The lack of a confirmed Under Secretary of State for Management and Director General of the Foreign Service is a barrier

to progress. The urgency is growing: There is a fairly strong bipartisan consensus in both houses of Congress in favor of additional

We are grateful for all of your ideas and suggestions. We hear you.

funding, but without an FY 2022 budget and confirmed officials in key positions, we are unlikely to see significant forward movement in the coming months.

AFSA is committed to an all-out effort with both the executive and legislative branches to make the needed changes to our 97-year-old Service and our 41-year-old governing legislation. Reform cannot wait.

It is an old cliché that morale is never good in the U.S. Foreign Service, but there is ample evidence that it is lower now than it has been in at least 40 years, possibly the lowest since the fall of South Vietnam and the Iran hostage crisis. That is certainly my assessment as I complete my 36th year in this career.

The reasons are legion and have been amply documented in the superb reports issued last year by Harvard's Belfer Center, the Council on Foreign Relations, the Carnegie Endowment, the Truman Center and other think tanks. We can't fix everything, and the list of needed changes and reforms is long. We need to set clear priorities. That is where you, our members, come in.

Our primary goal is to serve our members in every way we can. We are grateful for all of your ideas and suggestions. We hear you. We will be doing additional member surveys to hear your concerns, but nothing is more helpful than individual communication. You can reach us col-

lectively at member@afsa.org, or email us personally at the addresses listed on www.afsa.org. My address is rubin@afsa.org.

During the past two years, we have all been through a wrenchingly sad and painful time that is not yet over. The pandemic has changed all our lives and, indeed, the lives of everyone across the globe.

Some things have not changed, however: the courage, dedication and commitment to service of our colleagues; the importance of diplomacy as the alternative to war and the human suffering it brings; and the need to do more to support our colleagues so that they, and their families, continue to see this career as both rewarding and flexible in today's world.

We can't do it without you. Please consider not only sending us your ideas and concerns, but also volunteering to become AFSA post representatives, participating in our speaker programs, writing letters to the editor and op-eds, and working for change through employee affinity groups, social media groups and your own personal networks. We also strongly encourage you to run for the AFSA Board in 2023.

America needs a stronger, healthier, more effective Foreign Service. We can't wait for others to lead the effort. Together, we can help make it happen. When faced with slow progress and disappointment, our answer must be to press harder—beginning now, at the start of a new year. ■



Ambassador Eric Rubin is the president of the American Foreign Service Association.

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Making the Case for Subnational Diplomacy

BY SHAWN DORMAN

Welcome to this jam-packed double edition of *The Foreign Service Journal* to start the new year. In addition to our regular lineup, this issue features an exclusive interview with Secretary of State Antony Blinken, as well as a first-person account of Moscow Signal, predecessor to Havana syndrome.

The January-February focus on subnational diplomacy, also known as city and state diplomacy, offers much food for thought. It spotlights a major policy proposal now under discussion at State, among foreign policy professionals and before Congress.

Local officials and entities have, of course, been engaged in international relations for decades, mostly independent of federal government channels. Is it time to establish a State Department Office of Subnational Diplomacy to leverage that work? The City and State Diplomacy Act, were it to pass, mandates creation of such an office.

Following a special note from the FSJ Editorial Board to kick off the discussion, our contributors make the case for subnational diplomacy. FSO Maryum Saiffee writes from the standpoint of national security. A shout-out to her for pitching this topic and for connecting me to Luis

Renta of the United States Conference of Mayors. His recommendations for local officials as authors were invaluable.



Shawn Dorman is the editor of The Foreign Service Journal.

William Peduto, Pittsburgh's mayor until recently, explains how his city leveraged relationships with cities across the world to transition to a sustainable future. Mayor of Des Moines Frank Cownie shows how work at the local level in America bolsters global climate leadership.

Former FSO Emerita Torres, now a Democratic state committee member for the Bronx, spells out how local-federal partnerships can build popular trust in U.S. foreign policy priorities.

Nina Hachigian, a former ambassador and Los Angeles' first deputy mayor for international affairs, argues that breaking down silos between foreign and domestic policy will help make international affairs more relevant for middle-class Americans.

Subnational diplomacy is a natural fit for the Biden administration's emphasis on implementing a "foreign policy for the middle class," as it can link U.S. relationships globally with what matters to Americans locally.

Related, and fortuitously, Secretary Blinken gave a speech at FSI on Oct. 27, laying out his proposals for State reform. One of his priorities, he said, is to "focus more of our diplomacy here at home to make sure our policies reflect the needs, the aspirations, the values of the American people."

We were delighted to have an opportunity to dig deeper, to pose questions to the Secretary regarding the specifics of his plan and how that will affect Foreign Service members. You can see his responses in the written interview, "On Moves to Modernize," our cover story.

Amid all this, we remain perplexed and vexed by the anomalous health incidents, or Havana syndrome, that have stricken some 200 U.S. officials and family members in multiple countries. The cause and source still unknown, one strong theory is targeted microwaves.

This theory conjures up memories of Cold War Moscow, when the Soviets beamed microwaves at the U.S. embassy for decades. Studies were done, but the health impacts are still unclear. In "Before Havana Syndrome, There Was Moscow Signal," Soviet hand FSO (ret.) Jim Schumaker fills us in on the back story, the known knowns and the known unknowns, including how Moscow Signal may, or may not, link to Havana syndrome. It's must-reading.

This hits home for me, as I worked in Embassy Moscow's political section in 1987-1988. I sat in a small, shared office on a "secure" (firetrap) floor of the old chancery with a window overlooking the ring road. It was a window supposedly, probably, maybe being beamed with microwaves by the Soviets.

It was just a curiosity to me. I was only 22, still invincible. But what was known then? What is known now? To any of you who served in Cold War Moscow or in the region, we'd love to hear what you recall.

There's more in this edition, including the always-anticipated annual AFSA Tax Guide, Marc Grossman's appreciation of Colin Powell, and Lindsay Henderson's work on rediscovering State's lost history.

Please write us at journal@afsa.org, join us on LinkedIn and sign up for FSJ emails.

Best wishes for a healthy, peaceful year ahead. ■

Knowledge Management

I was thrilled to see knowledge management featured so prominently in the October Speaking Out (“Knowledge Management @ State: It’s not the technology. It’s the people”).

I am glad to see that the Secretary’s Leadership Seminar [at the Harvard Business School] is tackling a problem so close to my heart. More than 10 years ago I was a speaker for incoming office management specialists (OMSs) on this very issue, and it was part of a Speaking Out I wrote for the *Journal* 16 years ago (“Micromanagement and the Culture of Fear,” March 2006).

I enjoyed the idea of a template for handover notes that would be stored “in the cloud.” This is an excellent idea, but I must caution against making it more complicated than necessary. A simple library of folders, one for each position at post, would be easy to maintain globally.

Wherever we go with this, we must keep it simple. Remember, we will have to duplicate this, for surely your classified handover notes would also be useful.

While I am glad that OMSs were called out one time in the October Speaking Out (in reference to knowledge management being part of someone’s work requirements), I wish that my specialty had been even more prominent. OMSs have been tasked with knowledge management for years now, and it has been a struggle.

As Ambassador Eric Rubin notes in his President’s Views column, we have been making do with less for decades. One of the primary reasons OMSs have not had a chance to really tackle the issue of knowledge management is



that there are fewer of us being asked to do much, much more. It’s hard for us to set up a strong, well-organized filing system when, for example, so much HR and travel work once done by management has been given over to us.

Another example of this shifting is the Bureau of European and Eurasian Affairs’ recent decision that chief-of-mission OMSs are now responsible for keeping track of our principal’s time away from post, something once done by desk officers and post management officers. I would love to know what percentage of a reporting officer’s day is spent on vouchers and travel arranging.

Your office manager wants to be the knowledge maven, but with the economic section OMS on home leave, three new staff to onboard and a new ambassador to prepare for, the typical OMS just doesn’t have the time or energy.

Finally, as I have bothered my friends and colleagues about for years, we are not all officers. When an article such as yours refers repeatedly to “transferring officers,” you are leaving out the tens of thousands of Foreign Service specialists serving overseas—although, admittedly, most of them have officer in their job title.

Llywelyn C. Graeme
OMS

U.S. Embassy Copenhagen

Kabul, Tehran Revisited

A letter in the October *Journal* (“Kabul, Tehran: The Helplessness We All Felt”) described the death of Ambassador Adolph “Spike” Dubs in Kabul on Valentine’s Day 1979.

On that same day, Iranian militants attacked U.S. Embassy Tehran and held Ambassador William H. Sullivan and about 100 staffers hostage for several hours. They were freed by actions of the new Ayatollah Khomeini. In what turned out to have been a dress rehearsal for Nov. 4, 1979, two Iranians were killed and two Marines wounded.

We came close to losing two ambassadors in one day. ■

Fred Donner
Former FSO
Falls Church, Virginia

CORRECTIONS

- Two inaccuracies appeared in the In Memory department of the November 2021 *FSJ*.

In the obituary for Thomas (Tom) J. Wallis, Mr. Wallis is wrongly identified as a retired Foreign Service officer; he was an active-duty Foreign Service officer when he died.

In the obituary for Lola Sybil Cooper, Ms. Cooper is identified mistakenly as a former Foreign Service officer; she was a Foreign Service secretary.

- In Jim Goodby’s “The Odd Couple and the End of an Era” (December *FSJ*), the succession from Leonid Brezhnev to Mikhail Gorbachev has been inadvertently mixed up. When Brezhnev died in 1982, KGB chief Yuri Andropov was chosen as his successor. Andropov died in February 1984. He was succeeded by Konstantin Chernenko, who died in March 1985.

We regret the errors.

Share your thoughts about this month’s issue.

Submit letters to the editor:
journal@afsa.org

New Leadership for “Havana Syndrome” Response

Ambassador Jonathan Moore and Ambassador (ret.) Margaret A. Uyehara have been appointed to lead the State Department’s response to what it calls “anomalous health incidents,” Secretary of State Antony Blinken announced on Nov. 5.

Amb. Moore will serve as head of the department’s health incidents response task force, reporting directly to Secretary Blinken. A member of the Senior Foreign Service, he has served in Belarus, Namibia, and Bosnia and Herzegovina. He has also held front office positions in the bureaus of Oceans and International Environmental and Scientific Affairs and International Organization Affairs, and office director positions in South Central European affairs and Russian affairs.

Amb. Uyehara will serve as senior care coordinator, a role she described as “supporting injured employees and family members by advocating for their best interests, facilitating communication, and recommending and implementing improved policies.”

Also in the Senior Foreign Service at the time of her retirement, Uyehara’s overseas tours included Austria, Germany, Ukraine, Indonesia, Japan, Philippines, the United Kingdom, Mali and Montenegro. She was executive director of the bureaus of European and Eurasian Affairs and International Organization Affairs.

The announcement of new leadership comes just weeks after an Oct. 13 letter from top members of the Senate Foreign Relations Committee urged the Secretary to appoint a senior-level official “to demonstrate that the State Department does take this matter seriously, and is coordinating an appropriate agency-level response.”



Secretary of State Antony Blinken announces the appointments of Ambassador Jonathan Moore (at left) and Ambassador (ret.) Margaret Uyehara (at right) on Nov. 5.

The previous head of the task force, Ambassador (ret.) Pamela Spratlen, left in September after six months in the position.

In his remarks, Secretary Blinken outlined the actions the administration has taken to ramp up its response to the mysterious condition, including expanding access to medical experts through a new partnership with Johns Hopkins University, standardizing the initial medical response for personnel who report symptoms, and launching a program to collect baseline personal health data that can be used as a point of comparison if an employee becomes sick.

The Secretary noted that the State Department has also developed new training for personnel posted overseas and created a channel for anonymous incident reporting.

“We’re working tirelessly with partners across the government to identify what is causing these incidents and to learn who is responsible,” he said. “We will do absolutely everything we can—leaving no stone unturned—to stop these

occurrences as swiftly as possible. And while I can’t go into all the ways we’re doing that, I want to assure you that we’re pursuing every possible lead and sparing no resources. We’re drawing on the full capacity of our intelligence community; we’re enlisting the best scientific minds inside and outside of government.”

Nominations and Confirmations Still Stalled

Since October, the Biden administration has significantly increased the pace of nominations. At the time of this writing in late November, only four Senate-confirmed positions that AFSA tracks at the foreign affairs agencies lack a nominee: three at the State Department and one at USDA.

In addition, since the inauguration in January 2021 the administration has nominated a total of 76 individuals to serve as ambassadors.

Confirmations, however, remain stalled. Of the 76 ambassador nominees,

only 12 have been confirmed. Nineteen senior positions at State are filled by fully confirmed appointees, three at USAID, and none at the Departments of Agriculture or Commerce or the U.S. Agency for Global Media. That leaves 26 nominees awaiting confirmation.

Senator Ted Cruz (R-Texas) continues to delay action on nominees over objections to the Nord Stream 2 pipeline. He lifted his hold for former senators and former senators' widows to become ambassadors, but has not done so for career diplomats and other political appointees.

Rumors of a major push on diplomatic and national security nominees in the Senate remain just that. AFSA would welcome such a push, as the languishing of nominees at a time when their expertise and experience are greatly needed in the field is a loss for America's global leadership role and a threat to national security.

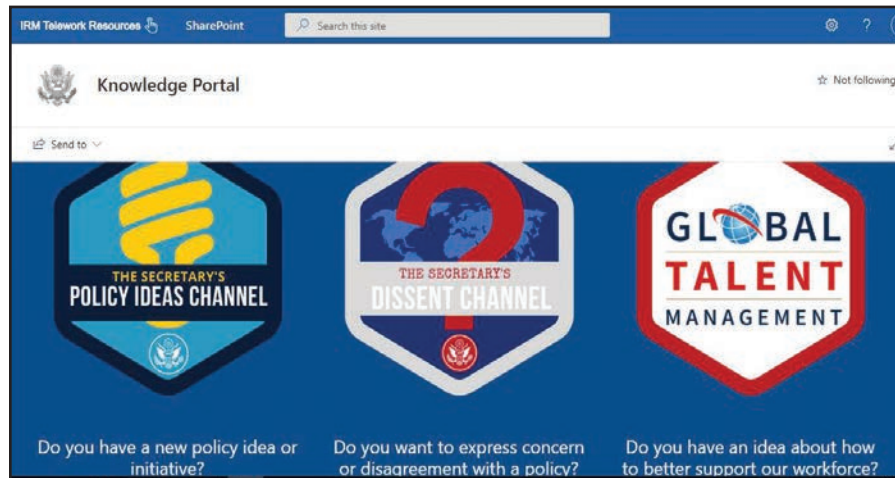
In a November interview with NPR's "All Things Considered," AFSA President Eric Rubin pointed out that countries with no confirmed U.S. representative don't understand the hold-up. "It's insulting [to them]," he said. "It's a sign of disrespect and lack of interest and lack of commitment."

Blinken Invites Employee Input

As part of his plan to modernize the Foreign Service, Secretary of State Antony Blinken is enhancing efforts to encourage innovation and initiative by rolling out a new channel for input and revitalizing an existing one.

A new "Policy Ideas Channel" is intended as a distinct way for staffers at all levels anywhere in the world to share their foreign policy ideas directly with department leadership.

In remarks delivered Oct. 27 at the For-



State Department's Knowledge Portal web page.

eign Service Institute, Secretary Blinken explained the need for the channel: "We know [employees] have fresh and creative thinking. And we believe that good ideas are good ideas wherever they come from. So, let's make it easier for your good ideas to be heard by people making the decisions."

Secretary Blinken wants to ensure that promising policy ideas don't get lost in the agency's bureaucracy.

Employees with ideas to share, both classified and unclassified, can send an email to IdeasChannel@state.gov with the following information: a concise summary of the idea; the strategic impact of the idea on U.S. foreign policy and potential value to Americans; the relevance of the idea to the submitter's experience within or outside the department; the submitter's own assessment of the pros and cons of the idea; the efforts already taken to engage with supervisors and stakeholder bureaus and offices to advance the idea; and why the decision was made to use the channel.

Employees should also note whether they want to remain anonymous.

Submissions will be reviewed by the

Secretary's Policy Planning Staff, who will acknowledge and respond to submissions, prioritizing those that demonstrate thorough due diligence, and decide whether or not the idea should be put into action.

According to a Nov. 1 departmentwide memo, a submission suitable for the channel is defined as "a foreign policy idea that offers fresh approaches to inform or engage diplomatic challenges or introduce impactful ways to improve diplomatic tradecraft."

The Policy Ideas Channel does not supplant existing input mechanisms. In particular, the Director General's innovation portal, created in 2019 and monitored by the Bureau for Global Talent Management, remains the State Department's clearinghouse for workforce-related initiatives.

Secretary Blinken has also announced his wish to bolster the Dissent Channel.

"Dissent is patriotic," he told the audience at FSI. "It shouldn't just be protected; it will be welcomed. I'm reading and responding to every dissent that comes through the channel, and I hope [it] will encourage a culture of construc-

Contemporary Quote

“When an ambassador is confirmed, that person goes out with the endorsement of both the president of the United States and the U.S. Senate. That’s powerful; that holds a lot of weight. If you’re a foreign government, you know that this person represents our country—two branches of government. We’ve got a lot of diplomacy to do in this very messy world right now, and without an ambassador, we don’t have the coordinating function that the ambassador has to play. We’re tying both our hands behind our back.”

—AFSA President Eric Rubin, in an interview with PBS NewsHour, Dec. 14, 2021.

tive, professional dissent more broadly throughout the department.”

The Dissent Channel was established by Secretary of State William P. Rogers in 1971 in response to concerns that dissenting opinions were suppressed or ignored during the Vietnam War. Also that year, the right of FSOs to dissent was explicitly codified in the Foreign Affairs Manual.

According to rules outlined there, messages sent to the Dissent Channel are reviewed by Policy Planning staffers, must be acknowledged within two days and must receive a response within 30 to 60 days.

Notable dissent in the past includes a 1992 cable protesting the U.S. failure to act during the Bosnian genocide, which is credited with helping lead to the Dayton Accords.

Power Shares USAID Agenda

Administrator Samantha Power presented her vision for transforming USAID during a celebration of the agency’s 60th anniversary at Georgetown University on Nov. 4.

In her speech, titled “A New Vision for Global Development,” Power addressed the problems facing the agency and highlighted her proposed fixes. She went into more details during a subsequent AFSA

Inside Diplomacy event the same day (see page 55).

The 9,000-person staff of USAID is not diverse enough, she said. The solution requires a new diversity, equity and inclusion strategy and recruiting events geared to Black and Hispanic students.

USAID aims to increase its budget for paid internships by nearly 700 percent, she said, “because we know that unpaid internships can be a barrier to entry for candidates from underrepresented communities.” The agency will also bring on a chief diversity officer.

To combat workforce depletion, Power will seek to increase career staffing over the next four years, recruit diverse candidates and prioritize staff equity.

“Our most recent class of Foreign Service officers is our most diverse class ever,” the Administrator said, “and as we staff up, we’ve got to break that record year after year.”

Power also pointed out that local aid groups and businesses that partner with USAID need more support; over the last decade, the amount of USAID dollars going to local partners increased only from 4 percent to 6 percent. Moving forward, the agency plans to provide at least a quarter of its funds directly to local partners.

Through this funding boost, Power



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Praise for FSOs

You're going to, probably for the first time in your lives, work in a very in-depth way with America's talented Foreign Service officers. As a member of this committee [SFRC], I travel around the world, and I'm always struck by the tremendous talent and patriotism of those that we have serving us abroad. And so should you be confirmed, that might be the most memorable and impactful part of your job: interacting with these great professionals.

—Sen. Tim Kaine (D-Va.), speaking to political ambassador nominees during a Senate Foreign Relations Committee nominations hearing, Nov. 2, 2021.

Leadership at Post Amid Challenges

I appreciate the willingness of the nominees to serve our country in foreign posts, particularly at such a critical time. We face a number of challenges, some among friends deciding how we can collaborate to be stronger, but some relate to other nations. Russia, in particular, poses an ongoing threat; China has set its tentacles into Europe and intends to become the leader of the world in military and economic terms. The work that we anticipate doing together with our friends and allies around the world is of critical importance.

—Sen. Mitt Romney (R-Utah), during a Senate Foreign Relations Committee nominations hearing, Nov. 2, 2021.

Professional Development for Diplomats

Many of the most serious international challenges the United States



faces in 2021 will require State Department personnel to take the lead. ... We must strengthen the professionalism of our diplomats through a vastly expanded careerlong program of education and training that focuses on the mastery of substantive foreign policy issues and leadership. The State Department must be seen as the lead agency in executing American foreign policy overseas, ensuring that each chief of mission role is clear, paramount, safeguarded and unsalable.

—Sen. Benjamin Cardin (D-Md.), in opening remarks at the Senate Foreign Relations subcommittee hearing, “Training the Department of State’s Workforce for 21st Century Diplomacy,” Nov. 2, 2021.

More Training at State

We can all agree that the development of our diplomats, their education, their training, their professionalization must be among the highest priorities for the State Department, which attracts some of the most talented individuals in the U.S. govern-

ment. According to a study, people join the State Department, on average, with a graduate education and 11 years of work experience. Yet the same study noted that State—and I quote—“treats education as a prerequisite for hiring and not a continuing requirement to prepare personnel for their subsequent responsibilities.” When diplomats come in the door, they’re treated as though they have the knowledge and skill necessary for the profession, yet really what they depend on in terms of their leadership instruction is mentoring from senior diplomats.

—Sen. Bill Hagerty (R-Tenn.), at the Senate Foreign Relations subcommittee hearing, “Training the Department of State’s Workforce for 21st Century Diplomacy,” Nov. 2, 2021.

Supporting the Diplomatic Corps

In our interconnected and interdependent world, diplomacy is one of the sharpest foreign affairs tools we have at our disposal, and we must use that tool wisely. But sharpening those tools requires that we rededicate ourselves to the mission of defending and supporting our Foreign Service officers and all others on the front lines of diplomacy. Across the globe these Americans, like our military, work tirelessly to protect and promote America’s interests, often at great personal risk and sacrifice.

—Sen. Chris Van Hollen (D-Md.), in his keynote address to the Oct. 14 online 25th anniversary celebration of the American Diplomacy journal, “How Does U.S. Diplomacy Benefit Americans?”

said she hopes to make local voices the center of USAID's work: "We've got to tap into the knowledge of local communities, and their lived experiences. Otherwise, we risk reinforcing the systemic inequities that are already in place."

Finally, she spoke of the importance of relying on data-backed insights to ensure programming has the desired impact on underserved communities.

To achieve this, Power said she will establish a new office of behavioral science and experimental economics to help design new programs and conduct trials to measure the success of initiatives.

Power concluded by reiterating the crux of her agenda: to "offer people not a vision merely of international development, but a vision of inclusive development."

U.S.-China Cooperation at COP26

After two weeks of intense negotiations at the United Nations climate summit, world leaders signed off on the Glasgow Climate Pact in Scotland in mid-November.

The final deal was weakened by last-minute compromises, and many nations did not agree to rein in emissions fast enough for the world to avoid irreversible climate change damage. Still, the summit brought some progress and a surprise agreement.

The U.S. and China—the world's top two greenhouse gas-emitting countries, which together account for about 40 percent of the world's annual carbon output—agreed to cooperate on limiting emissions to address the climate crisis.

The agreement aims to accelerate emissions reductions toward the goals set in the 2015 Paris Agreement. That accord held governments worldwide responsible for emissions cuts that would keep the global temperature rise at 1.5 degrees

Podcast of the Month: Target USA

The phrase "national security" has become a household term, a watchword of the global war on terror and a cornerstone of U.S. foreign policy. Identifying national security risks requires a broad knowledge of people, movements and happenings on American soil and around the world.

To help navigate this ever-evolving landscape, WTOP National Security Correspondent J.J. Green investigates national security issues facing the U.S. in his weekly Target USA podcast. Through interviews with subject matter experts, policymakers and eyewitnesses, each episode is devoted to a pressing current event and its ripple effect on domestic and international policy. Recent editions include Havana syndrome, Afghanistan and the



Belarus-Poland migrant standoff at the border.

"Whether its terrorists, anarchists, cyber criminals or nation states, America has a target on its back," the program says. "We investigate the threats, the people behind them, the agencies fighting them, and their impact on you."

Explore all the episodes at bit.ly/TargetUSApodcast.

The appearance of a particular site or podcast is for information only and does not constitute an endorsement.

Celsius (2.7 degrees Fahrenheit) relative to preindustrial times.

"It's the first time China and the United States have stood up and said, 'We're going to work together to accelerate the reduction,'" U.S. Climate Envoy John Kerry told NPR on Nov. 11.

"This is beneficial not only to our two countries but the world as a whole," Chinese special climate envoy Xie Zhenhua said at a news conference. "We need to think big and be responsible."

The agreement declares an intent to take "concrete actions" on emissions reductions, share policy and technology development, announce new national targets for 2035 by the year 2025, and revive a multilateral working group on climate change.

Despite the bilateral agreement, the

pledges made at COP26 added together won't keep the world within the 1.5 degrees Celsius limit. Instead, the International Energy Agency says, the world is on track for 1.8 degrees Celsius of warming. This is an improvement over past years, but depends entirely on countries following through on their promises—and pledges are voluntary, with no enforcement mechanism in place.

CDC Revises Dog Import Ban

The Centers for Disease Control and Prevention has issued revised regulations for importing dogs from high-risk countries.

Effective Dec. 1, 2021, dogs vaccinated in the United States by a U.S.-licensed

Toward a United Foreign Service

The new Board of Directors assumes leadership of the association at a moment of particular challenge. The resiliency and professional competence of the Foreign Service will be tested more than ever before in 1972. What are some of the major challenges?

This administration has not relied upon the State Department and the Foreign Service as its preeminent foreign policy resources. The Foreign Service must work to reverse this trend, by demonstrating exceptional competence, professionalism and dedication, and by asserting a vocation for leadership in its field of expertise. The association and the Foreign Service itself cannot alone resolve this complex problem, but they can vastly improve on the present situation through their own efforts.

AID is in a period of flux, reflecting congressional uncertainties. The association will take a keen interest in reorganization plans and in developments affecting personnel, both because of our mission to protect the interests of our AID Foreign Service members and because of our concern for sound and effective administration of development assistance.

Foreign Service personnel administration, especially selection out, has been the subject of harsh public criticism. Reform of selection out procedures to ensure equity and due process is essential, and AFSA will see that reform takes place. Let us be clear, however, that the concept of selection out was established by the Foreign Service Act to strengthen the Foreign Service. It is in the interest of the Service that selection out, fairly administered, be retained.

The Foreign Service as a whole, in our three agencies, is entering a new stage in which the people of the Service, through a single effective representative, will co-determine the personnel policies which shape their careers and welfare. The historical era of administration by benevolent—and sometimes arbitrary—paternalism is over.

—Editorial, Foreign Service Journal, February 1972.



veterinarian may re-enter the United States from a high-risk country without a CDC Dog Import Permit if the dog has a valid U.S.-issued rabies vaccination certificate from a U.S.-licensed veterinarian; has proof of a microchip; is at least 6 months old; is healthy upon arrival; and arrives at an approved port of entry.

The 18 approved ports of entry airports with a CDC quarantine station are: Anchorage (ANC), Atlanta (ATL), Boston (BOS), Chicago (ORD), Dallas (DFW), Detroit (DTW), Honolulu (HNL), Houston (IAH), Los Angeles (LAX), Miami (MIA), Minneapolis (MSP), New York (JFK), Newark (EWR), Philadelphia (PHL), San Francisco (SFO), San Juan (SJU), Seattle (SEA), and Washington Dulles (IAD).

No other ports of entry are permissible.

Dog owners should note, however, that expired U.S.-issued rabies vaccination certificates will not be accepted, and a CDC Dog Import Permit must be obtained instead.

Dogs entering from a high-risk country who do not meet the criteria above will continue to need an approved import permit. This requires that a dog is at least 6 months old, as verified by submission of current photos of the dog's teeth; is microchipped; is in possession of a valid rabies vaccination certificate issued outside the United States; and is in possession of a valid rabies serologic titer from an approved laboratory. Results from unapproved laboratories are not accepted. ■

This edition of Talking Points was compiled by Julia Wohlers.



AN INTERVIEW WITH SECRETARY OF STATE ANTONY BLINKEN

On Moves to Modernize

Antony Blinken was sworn in as the 71st U.S. Secretary of State on Jan. 26, 2021. He previously served as Deputy Secretary of State (2015-2017) and as deputy national security adviser (2013-2015), among other top foreign policy positions. He first served at State nearly 30 years ago as special assistant in the Bureau of European and Canadian Affairs (1993-1994).

Secretary Blinken launched a major reform initiative in an Oct. 27 speech at the Foreign Service Institute. Shortly after that, the FSJ had the opportunity to ask him about the specifics of this effort and next steps for modernization. We appreciate his engagement and candor.

—Shawn Dorman, Editor



climate crisis to protecting critical data and infrastructure and shaping the rules that govern transformative new technologies. And that focus will increasingly be at the heart of our alliances and partnerships—and our engagement with strategic competitors.

Second, we're not reinventing the wheel or commissioning yet another study. Instead, we're drawing on the extensive and thoughtful

work that has already been done—inside and outside the State Department. There is broad agreement on both the challenges and many of the remedies, as well as bipartisan support in Congress for action.

And third, this agenda has been shaped and informed by the people who know and care most about this place—the career workforce.

The agenda I laid out in October is the floor, not the ceiling, of our ambitions. We've already taken a number of significant steps.

In our first budget request, we asked for a 10 percent increase for the department. Among other things, we will use that to fund investments in IT and create nearly 500 new positions—the biggest State Department hiring increase in a decade.

We appointed State's first chief diversity officer, whose team just released a plan to identify and address specific barriers to diversity, inclusion, retention and accessibility—a key step toward ending the unacceptable inequities that we all know persist.

We lifted more than half of all assignment restrictions that have disadvantaged employees of certain backgrounds, and we're creating a new appeals process to ensure fairness and transparency.

We've moved to stand up a new bureau for cyberspace and digital policy, and we're appointing a new special envoy for critical and emerging technology.

FSJ: For 50 years the State Department has come up short on some of its management promises regarding professional training, diversity and IT infrastructure. How will this administration deliver a training float, a Foreign Service that looks like America and world-class IT?

Secretary Blinken: I have no illusions about how difficult it is to make transformative change in an institution of our size and complexity. But I think we can deliver for three reasons.

First, the department has demonstrated the capacity to renew and reinvent itself at previous inflection points. We're at one of those moments now. Our modernization agenda is not just a new list of management priorities by a new administration. It reflects our commitment to equip the department to lead the reorientation that is occurring in U.S. foreign policy to focus on the forces that most directly and consequentially affect Americans' lives, livelihoods and security—from addressing COVID-19 and the

FSJ: You said in the speech at FSI that you will seek authorities and policies that allow diplomats to manage risk more effectively and smartly. Can you tell us more about this new risk management platform and how it will be implemented?

Secretary Blinken: My first responsibility is to ensure the safety of our people and their families in the field. From the COVID-19 pandemic to anomalous health incidents, the risks facing U.S. diplomats overseas are as significant and complex as ever.

But we must find ways to address these threats and risks without losing the in-person diplomacy and public engagement that are at the core of our profession. That's a message I've heard loud and clear from every part of our workforce, everywhere I've traveled, including at our highest-risk posts.

Over the last 20 years, we've moved many U.S. embassies, consulates and American Centers out of city centers and into more hardened facilities where they're less accessible to the people they were created to reach. In some cases, there were good reasons for those moves. But there have also been some unintended consequences. It's become immensely difficult to open new posts, even in low-threat environments; and it's harder than it should be to adjust our presence to respond to crises and opportunities. Last year, China surpassed the United States in total number of diplomatic and consular posts. We make it harder to outcompete China when we are so hindered in how and where we can operate. We've got to fix that.

As our diplomats know, a world of zero risk is not a world in which we can deliver for the American people. We have to accept risk and manage it smartly. One way to do that is by working with Congress to update the legislation that governs our physical security requirements overseas and reforming the Accountability Review Board process. Here, too, there is bipartisan support to update our mindset and operations, focusing more on lessons learned and less on individual culpability when it comes to security incidents.

So I'm optimistic that we'll be able to make some commonsense changes that will strengthen our diplomacy while continuing to keep our people safe.

FSJ: We applaud your efforts to solicit more input, including dissenting views, from employees. How will input to the new Policy Ideas Channel and the revitalized Dissent Channel be utilized, and how will it be coordinated with the relevant bureaus and employees? Does the input feed into internal policy deliberation or is it outside that process?

Secretary Blinken: All of us want to work in an institution that welcomes creative ideas regardless of where they come from, and

where constructive dissent is valued. Research shows that teams are stronger, smarter and more innovative when they draw on the widest range of ideas and expertise, and involve those from different backgrounds and generational perspectives. I've seen this to be true everywhere I've worked—inside and outside government.

That's why I called for the creation of the Policy Ideas Channel. Its goal is to ensure new and different perspectives can be heard and considered, to break down silos, and to build institutional knowledge and collaboration. The channel was designed with an express focus on promoting transparency, consultation and strengthening the policy process, not circumventing it. My Policy Planning Staff reviews submissions and raises them to the attention of senior leadership. We don't want to just identify good ideas, but act on them.

I've focused on revitalizing the Dissent Channel because I believe to my core that dissent must be welcomed and heard. It's patriotic, and it makes our institution stronger. I personally review each dissent and reply and share them with Deputy Secretaries Sherman and McKeon and Under Secretary Nuland. I've received more than a dozen to date, and they've led to specific, concrete and meaningful policy changes.

FSJ: As you know, success in diversity and inclusion is not just about recruitment but about retaining and developing employees after hiring. What do you see as the primary barrier to success, and how do you plan to overcome it?

Secretary Blinken: Our country's diversity is a huge competitive advantage. We're operating in a diverse world. When we fully leverage everyone and everything our nation has to offer, our foreign policy is stronger, smarter and more creative. And yet, the State Department has consistently failed to leverage this strength, especially at senior levels. We must do better.

Under the leadership of Ambassador Gina Abercrombie-Winstanley, the department's first stand-alone chief diversity and inclusion officer, we've taken a number of steps to identify where the barriers are and what factors may drive attrition among under-represented groups. Ambassador Abercrombie-Winstanley and her team have launched a working group specifically focused on data, because we need a more precise sense of the challenge and a better way to track progress and hold ourselves accountable.

We've just released a preliminary strategic plan for diversity, equity, inclusion and accessibility (DEIA) that is open for input from throughout the department. Local staff, family members, contractors and members of the Civil Service and Foreign Service can all provide feedback that will be incorporated into the final strategy over the next few months. That strategy will identify

barriers that have prevented the department from reflecting the country's diversity at all levels, and lay out steps to address them.

As I've said before, turning this into an institution where all people are treated with dignity and respect is the work of every single employee. It will take all of us to transform our department into a more just and equitable workplace for all.

FSJ: Pillar Four includes plans to review the Afghanistan evacuation, but State has not been known for its lessons-learned practices. What makes this time different, especially in light of the politicization of the withdrawal, the ongoing challenges in Afghanistan and relocation and resettlement efforts?

Secretary Blinken: We can and should have an honest debate about the plans and preparations for withdrawal, contingency planning and crisis management. I'm committed to undertaking a rigorous process to do that. I've asked Ambassador Dan Smith, who recently retired as one of State's most respected career ambassadors, to lead a review focused on the department's planning for, and execution of, relocation and evacuation of embassy personnel, American citizens, special immigrant visa applicants and other Afghans at risk. This review will take place in parallel to reviews other agencies are conducting, similarly focused on policy execution. In addition to this review, we are also undertaking a review of the operations of the task forces.

Between our own review, and those of Congress and the inspector general, there will be no shortage of scrutiny. We should welcome it, learn from it and use it as an opportunity to strengthen our contingency planning, crisis response and decision-making processes. We're already working to apply some of the lessons learned in places such as Ethiopia; the situation there is different, but we are ensuring we're prepared to address all potential scenarios as they affect our Mission and American citizens in country.

What is not up for debate is the performance of our people—in Kabul, on the task forces, at the bases overseas and across the United States, and the hundreds of volunteers around the world who worked 24/7 to help bring to safety more than 120,000 people under the most difficult conditions imaginable. Those of us in decision-making roles owe it to them to capture what went right and what went wrong, what we learned and what we could have done differently.

FSJ: Is one of your priorities to ensure good career paths for the Foreign Service? What would you say to entry- and mid-level officers today who hope for a shot at deputy chief of mission and ambassador positions in the future?

Secretary Blinken: Absolutely. Throughout my career, I've valued and relied on the advice and perspectives of career diplomats.

This administration is committed to doing more to empower public servants and restoring the historic ratio of career ambassadors. We've nominated dozens of senior career officials to high-level positions in Washington and the field. Two-thirds of the regional assistant secretaries are career FSOs.

But even as we continue to put Foreign Service officers back in top jobs, I would tell entry- and mid-level officers that we also need problem-solvers and policy entrepreneurs throughout the organization, at all levels. I recently had a chance to convene chiefs of mission from around the world, the vast majority of whom are career diplomats. As I told them, it doesn't matter whether they are in an acting or confirmed role—I'm looking to them to lead and will have their backs when they do. And I expect them to empower their teams, as well.

We know that a big factor in retention is whether people feel they have meaningful, rewarding, challenging work and an opportunity to advance. Part of that is about organizational culture, and we can and will do more to elevate new voices and reward initiative. It's also true that promotion pipelines are narrower than in the past for certain grades, cones and specialties, especially at the mid-level. So we need to look at some of those obstacles and find creative ways to overcome them. As a first step, the Director-General's office is standing up a retention unit, and I am asking the DG to make it a top priority to identify and address the issues that cause people to consider leaving, including concerns about career pathways and promotions.

FSJ: If you can be remembered for one contribution to this institution, not policy but something you did to strengthen the State Department and its people, what would that be?

Secretary Blinken: I committed on my first day in office to leave behind a State Department that is organized and equipped to meet the tests of the 21st century—an even stronger, more effective, agile and diverse institution that can lead America's engagement in a more crowded and competitive world. That, ultimately, will be the measure of my success as Secretary.

And the most critical factor to achieving that will be recruiting and retaining a workforce that looks like America. Our diversity as a nation in backgrounds and experiences, in race, religion, ethnicity and in countries of origin, is among our greatest competitive advantages. Failing to draw on that diversity shortchanges our foreign policy and our ability to advance our interests in the world. ■

On a New Approach to City and State Diplomacy

The FSJ Editorial Board offers thoughts to kick off an important policy discussion.

BY THE FSJ EDITORIAL BOARD



YANN BLINDSALIDA

It is surely a good thing that the conduct of U.S. foreign policy is the “primary responsibility” of the executive branch. Article II, Section 2 of the U.S. Constitution limits the president’s role as commander in chief to command authority over the Army, Navy and state militias, while also giving him or her the power to “make Treaties” and “appoint Ambassadors” (with the advice and consent of the Senate, of course). This fact ensures a minimum of coherence and unity of national purpose in our diplomatic engagement and prevents a potential kaleidoscope of conflicting interests and contradictory approaches from coming into play.

Imagine having 535 separate foreign policies, and that’s just for starters before we throw state and municipal-level representatives into the mix. It wouldn’t necessarily end there, either.

At the same time, the true power and resilience of our federal system is often attributed not just to checks and balances, but to the numerous levels and “sublevels” of government—a dense patchwork of political organization that extends up, across and down to the state, county, municipality, community, neighborhood and even school. Of these, the federal government is the level furthest removed from the realities, needs and interests of actual people. So finding a concrete way to ensure that the interests of all Americans are reflected in the nation’s foreign policy seems like a commonsense idea.

This idea becomes more compelling in light of the increasingly global nature of diplomatic challenges in a more and more interconnected world, whose effects (it turns out) are often most acutely felt and experienced at local levels—in states, cities, towns and rural communities. Never has it seemed so important to be

able to think globally while acting locally, and to build actual bureaucratic structure—or “connective tissue”—around that idea.

Into this seeming breach strides a new—or perhaps not so new—plan to do just that. Proposed legislation called the City and State Diplomacy Act seeks to establish a State Department Office of Subnational Diplomacy, led by an ambassador-at-large, to facilitate the engagement of governors and mayors with their foreign equivalents for the benefit of their residents, and to leverage these subnational efforts for broader U.S. foreign policy gains.

While the plan has existed since before the current administration came into office, President Joe Biden’s vision to craft “a foreign policy that works for middle-class Americans” has given the prospect an extra boost. Several recent reports, including from the Truman Center for National Policy, the Brookings Institution and the German Marshall Fund of the United States, have pursued this subnational diplomacy recommendation, as well.

The articles in this month’s focus argue for the adoption of subnational diplomacy and establishment of such an office in the State Department. The authors—state, city and local representatives and officials (one of whom is a former Foreign Service officer) and one current FSO—are enthusiastic proponents of this idea. They’re all in. We welcome their constructive approach, their passion and their seriousness of purpose. And we wholeheartedly agree that the work of diplomacy should benefit American citizens throughout the country. The ideas put forth in these pieces merit serious consideration.

We see this focus as an opening volley in what we hope will be a meaningful policy discussion rather than the complete story or the final word. The issue of subnational diplomacy is complicated. In the past, there have been concerns in Congress about the State Department directing U.S. foreign policy messages at the American people. For example, legal provisions like the 1948 Smith-Mundt Act erected firewalls to limit products produced for foreign audiences from reaching domestic audiences for fear of propagandizing them. The Smith-Mundt Modernization Act of 2012 eased some of these restrictions, but the hesitation to mingle foreign policy objectives with domestic audiences remained.

How do we deal with that sensitivity in the current context? States, cities, community groups and even individuals have long engaged in informal diplomacy for a variety of purposes, from the commercial to the humanitarian. The State Department and the other foreign affairs agencies have many programs—from exchanges and diplomats in residence to economic and commercial diplomacy—that engage localities in international affairs. What is new or different about this idea for an Office of Subnational Diplomacy? If one answer to this question is “to give formal

We wholeheartedly agree that the work of diplomacy should benefit American citizens throughout the country.

structure to a dynamic that had been largely informal and unmanaged before,” that, too, would raise another set of questions.

Exactly what purpose would such an Office of Subnational Diplomacy serve? Would its objective be to coordinate state, city and local diplomatic engagements to ensure that these comport with federal aims and policies? If so, would this entail an overt effort to “federalize” state, city and local efforts, or a more implicit attempt to leverage these on federal policy’s behalf?

If this is not the purpose, how can State be useful without adding bureaucratic layers to city and state overseas engagement? Would this initiative have new funding resources? If so, how will those resources be distributed?

How would the office address the problem of conflicting interests among different local constituencies? People around the country will inevitably have conflicting views of the United Nations’ role in family planning, for example. Indeed, when State or any federal agency gets involved in subnational diplomacy, it would need to, in fact, “think locally but act globally,” not the other way around—and that is no easy trick.

More broadly, what happens when U.S. foreign policy interests—as defined by the administration in office at the time—openly conflict with the interests of a particular U.S. state, city or region? Politics are complicated, and policy is controversial in part because the risks and rewards, impacts and benefits—for example, of measures on trade, energy, climate and the environment—are not distributed or felt equally by all in space or time. A “higher” mediating mechanism such as the federal government must be present to step in.

So we end where we began. Federal primacy in formulating and conducting foreign policy makes good sense. At the same time, participation in its formulation and conduct by the American people at every level should be actively encouraged and, to the degree possible, structurally enabled.

We offer these initial reflections and questions to help inform the dialogue and frame the broader discussion. With that, happy reading. ■

Subnational Diplomacy A National Security Imperative

Engaging state and local actors in international diplomacy will help the State Department address the national security challenges of the 21st century.

BY MARYUM SAIFEE



YANN BLINDSALIDA

Subnational diplomacy, the act of engaging state and local actors in foreign policy, is essential if we are to solve the increasingly complex national security challenges of the 21st century. Over the last decade, subnational actors have increased their footprint on important global issues, from pandemic response to climate resilience and refugee integration. Building more connective tissue between mayors and governors across the United States and bureaucrats in Washington, D.C., enables the State Department to also craft a more inclusive foreign policy, one that will resonate with more Americans.

To pave the way for a departmentwide subnational diplomacy strategy, advocates need to make the national security case for why that matters. As the concept gains institutional traction and buy-in, the department should start to mainstream subnational diplomacy into policies, programs and processes.

Last and most important, once coordination mechanisms are established, the department must sustain momentum by nourishing subnational networks and investing in the broader ecosystem.



Maryum Saiffee is a career Foreign Service officer and senior adviser in the Secretary's Office of Diversity and Inclusion. Her overseas postings include Cairo, Baghdad, Erbil and Lahore. In Washington, D.C., she has served in the Secretary's Office of Global Women's Issues, the Secretary's Office of Religion and Global Affairs and the Bureau of International Organization Affairs. As a visiting senior fellow at the Truman Center for National Policy, she led the task force that produced the Truman Center's March 2021 report, "Transforming State: Pathways to a More Just, Equitable, and Innovative Institution."

The views in this article are the author's and do not necessarily represent those of the State Department or the U.S. government.

Step 1: Make the National Security Case

The State Department's existing tradecraft toolbox is largely limited to bilateral and multilateral diplomacy. Bilateral engagement, when regional bureaus and missions abroad interact with their ministry-level counterparts, is prioritized at the top. And multilateral diplomacy (which includes regional organizations) is only elevated to the forefront when there is a need for global coordination, whether it's ensuring equitable vaccine distribution, setting sustainable development benchmarks, or responding to climate and conflict-induced waves of mass migration.

Subnational diplomacy, the less visible third instrument, is a powerful, omnipresent force, but one that is rarely leveraged, or even acknowledged. Sister Cities International is an extensive network connecting American and foreign cities around the world in mutually beneficial exchange programs since 1956. In the more recent period, with the rise of trans-subnational global networks such as the C40 Cities Climate Leadership Group, established in 2005 and currently chaired by Mayor of Los Angeles Eric Garcetti, subnational actors have become more active on the front lines of foreign policy issues. In the aftermath of the U.S. withdrawal from Afghanistan in 2021, the U.S. Conference of Mayors issued a bipartisan resolution calling on the Biden administration to resource refugee integration efforts, a rare moment of unity in a deeply polarized national political context.

In a decentralized democracy like the United States, mayors and governors have the power to set their own foreign policy agendas and are often first responders when global crises emerge. Sometimes their interests align with the federal government, sometimes they don't.

As the Trump administration was withdrawing from the Paris Climate Agreement in 2017, for example, the governor of Hawaii departed from the president's stance and signed the first subnational statute to support and align with the global treaty. The city of Los Angeles became a founding member of the Urban 20 (U20), a coalition formed to push G-20 leaders on progressive policies, particularly around pandemic response, compared to the Trump administration's more insular agenda. The state of California, the world's fifth-largest economy, signed an agreement in 2019 to establish a Trade and Services Desk to strengthen California-Mexico trade relations.

When there is alignment on policy, subnational diplomacy has the capacity to be a diplomatic force multiplier. And even when there is a divergence of thought, rather than view subnational diplomacy as a threat to the federal government's power, the State Department needs to reframe this tension as healthy

and potentially useful in strengthening and informing foreign policy at the national level.

Subnational diplomacy can also be a laboratory for creativity and experimentation where the stakes are lower if an idea fails, but a successful idea can scale up to the national and even multilateral level quickly. When I was posted in Pakistan, the embassy supported a multiyear, two-way, city-to-city entrepreneurship partnership benefiting the economies of Austin and Lahore.

Step 2: Mainstream into the Bureaucracy

To leverage subnational diplomacy effectively, the State Department needs to set up structures to better coordinate and engage in diplomacy with mayors and governors across the country, the way it already does with foreign counterparts around the world. We can do this in three ways:

1. Establish an Office of Subnational Diplomacy at State.

In 2019, Representative Ted Lieu (D-Calif.) introduced the City and State Diplomacy Act calling for establishment of an Office of Subnational Diplomacy at the State Department. This office, ideally led by a senior official who reports to the Secretary, would serve as a bridge between the department and subnational actors not only across the United States, but around the world. Existing networks—such as Strong Cities, the C40 Cities Climate Leadership Group, Urban20, the U.S. Conference of Mayors, the National League of Cities, Sister Cities, the Resilient Cities Network and others—would be able to connect their work more effectively.

Subnational engagement at the State Department has historically been grounded in public affairs work, situated in the Office of Intergovernmental Affairs. This new Office of Subnational Diplomacy would broaden the scope of engagement beyond public diplomacy and people-to-people exchanges to core policy issues. U.S. diplomats posted at missions overseas could expand their rolodex of bilateral contacts to also include subnational actors and networks, integrating state and local engagement into reporting cables and other day-to-day work with U.S. foreign policy priorities seamlessly.

2. Expand the Pearson Fellowship program to all 50 states.

Another way to build more connectivity between the State Department and subnational actors across the country is to expand the Pearson Fellowship program. The Pearson Fellowship was the result of a bill introduced by Senator James Pearson (R-Kan.) in 1974 to expose Foreign Service officers to state and local governments as they advance in their careers. If there were State Department employees, either Civil Service or Foreign

Service, embedded within a governor or mayor's office (many now have international affairs offices), they could serve as reporting officers for the State Department and inform key national security priorities, complementing efforts like the Biden administration's push to advance a "foreign policy for the middle class."

The Pearson Fellows can also serve as site officers when foreign delegations arrive in cities and help ensure greater subnational-national alignment on foreign policy. And as Secretary of State Antony Blinken prioritizes building a State Department that looks like America, the fellows can be outreach ambassadors for the department, complementing efforts of existing diplomats in residence who are stretched thin and cover wide geographic areas.

3. Integrate subnational diplomacy into tradecraft.

Because subnational diplomacy actors across the United States represent an untapped, relatively unknown tool in the tradecraft toolbox, the State Department should find ways to integrate subnational diplomacy into training efforts. This could be accomplished through a standalone module on subnational diplomacy at the

Foreign Service Institute or by integrating the concept into political, economic and public diplomacy tradecraft courses.

Step 3: Sustain Momentum

Once a Subnational Diplomacy Office is established, staffed and resourced, the next (and most important) step is to sustain momentum. The State Department should use its convening power and resources to nourish subnational networks, similar to our robust engagement in multilateral fora. By doing so, the department can become a leader in subnational diplomacy and create a space for sharing best practices, incubating new ideas and scaling up pilot initiatives that work.

As Secretary Blinken has said repeatedly, our nation's diversity is what makes us strong. Leveraging subnational diplomacy to tap into greater geographic and demographic diversity across the country will make our foreign policy smarter, more creative and ultimately more effective in addressing the complex global challenges of the 21st century. ■

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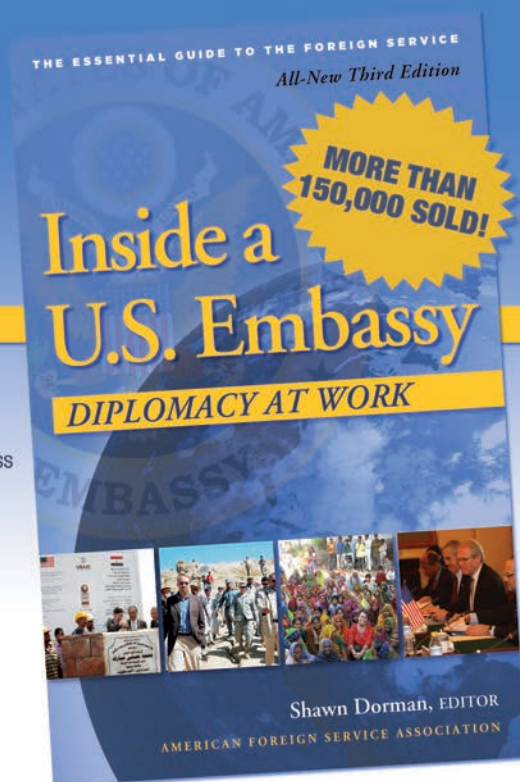
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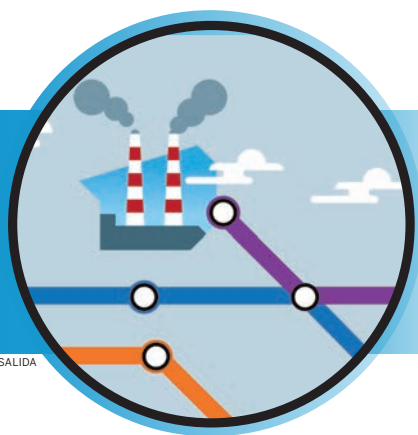
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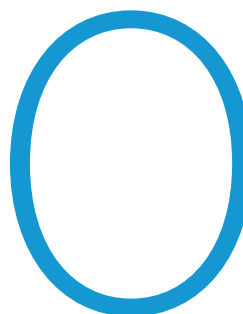
The Benefits of International Partnerships

Pittsburgh's former mayor describes the city's transition from its heavy industrial past to a sustainable future.

BY WILLIAM PEDUTO



YANN BLINDSALIDA



nce a smoky industrial city, described as “hell with the lid off” by journalist James Parton in 1868, Pittsburgh has experienced a transformation into a 21st-century metropolis and leader in sustainability and technological innovation. While the impact of climate change and injustice is felt locally by members of our communities—for

instance, in how they deal with increased flooding or how disadvantaged neighborhoods have not experienced the same type of investment in sustainable solutions like expanded tree canopies—globally focused solutions will be required to address these major issues.

In recent years, Pittsburgh has benefited from partnerships and mutual learning with other cities around the world, especially locales that share our industrial past and our sustainable future. In collaboration with the Sister Cities Association of Pittsburgh, my administration’s work to bolster Pittsburgh’s relationships with international cities has transcended the more ceremonial model of past Sister Cities relationships. Instead, our efforts have led to tangible action to address issues such as climate change, food systems, social equity and economic diversification.

Shifting from Ceremony to Action

In 2019, Pittsburgh and the city of Aarhus, which is the second-largest city in Denmark, advanced a clean energy agreement. The agreement formalized the cities’ relationship as former industrial bastions that have reinvented themselves as “higher education hubs attracting a young and educated workforce and creating an innovative business environment.” Both municipalities are on track to achieve lofty climate action



William Peduto served as the 60th mayor of Pittsburgh, Pennsylvania, from 2014 to 2021. During this time, he worked to modernize municipal government and invest in critical infrastructure. He also became an international leader in action to combat climate change.

In a historic partnership with an eye to action rather than ceremony, Pittsburgh added our 20th sister city in the midst of the global COVID-19 pandemic: Glasgow, Scotland.

goals, including cutting carbon emissions in half by 2030. This agreement will allow for strategic planning and information sharing with a target of advancing district energy projects that provide heating and cooling service to groups of nearby commercial buildings from a single energy source, rather than building and operating separate heating and cooling systems for each building. This will generate cost as well as energy savings and advance the agreement's aim of "creating healthy and livable cities and transforming old industrial areas to attractive urban spaces."

This year, Pittsburgh and Dortmund, Germany, also a municipality with a history of industry, were selected as participants in the European Union's International Urban and Regional Cooperation Sustainable Agriculture Program. This partnership, which was made possible through the Sister Cities Association of Pittsburgh, will allow the two cities to collaborate on municipal policies, programs and initiatives related to sustainable food systems. By sharing information and participating in a two-year program, we will aim to boost the resilience of our food systems and build on our work to adopt the United Nations' Sustainable Development Goals on Zero Hunger.

In a historic partnership with an eye to action rather than ceremony, Pittsburgh added our 20th sister city in the midst of the global COVID-19 pandemic: Glasgow, Scotland. Like Pittsburgh, Glasgow is situated along rivers, and the city experienced an industrial decline that led to population loss and lingering health effects. Thanks to the resilience of the residents and institutions of both cities, Glasgow and Pittsburgh experienced economic revitalization. This new partnership will enable information sharing, innovation and action on climate change, public health and ensuring an equitable recovery from the COVID-19 pandemic.

We presented a progress report on this partnership at the November 2021 U.N. Climate Change Conference in Glasgow,

COP26. It is an example of what can be achieved through intentional relationship building and idea exchange, including shared policy advancements in the areas of pension funds; creation of environmental, social and governance criteria for investments; and advancement of basic income pilots. Pittsburgh and Glasgow's collaborative strategies will also address the challenges of energy burden or fuel poverty, the disproportionate costs spent by households on utilities and the health inequities caused by the deindustrialization of both our economies. Our example can be replicated by other cities striving to address the climate crisis and to recover from the pandemic in an equitable manner.

In addition to collaboration with other municipal governments, the city of Pittsburgh has worked with organizations, including ICLEI-Local Governments for Sustainability, to exchange ideas for climate action. Through ICLEI and its Urban Transitions Alliance program, Pittsburgh has worked with cities with a similar industrial heritage and a promising sustainable future such as Katowice, Poland; Buffalo, New York; and others, to engage our communities and strive toward action.

Work on a Range of Issues

Beyond the important goal of addressing climate change, Pittsburgh is working with our sister cities to share information, learn from one another and take action on a host of other issues. Da Nang, Vietnam, is learning from the transformation of our riverfronts. Through a formal partnership, Saitama, Japan, is sending a cohort of students to study a variety of fields at universities in Pittsburgh.

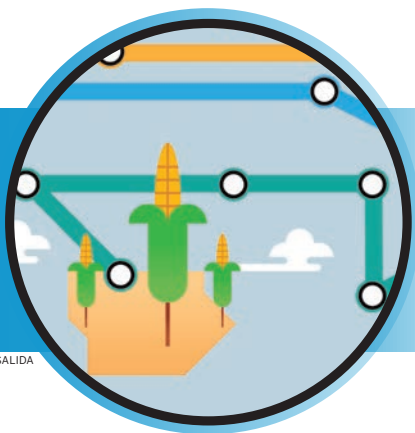
At the height of the COVID-19 pandemic, the city of Pittsburgh and our nonprofit partners sent personal protective equipment to Wuhan, China. Pittsburgh and the Israeli city of Karmiel/Misgav are partnering on a business-to-business exchange and incubator program. Finally, Sofia, Bulgaria, and Bilbao, Spain, are working to exchange information on the growth of our technology sectors and post-industrial diversification of our economy.

Pittsburgh has made remarkable progress toward achieving our climate action goals and advancing equity in all that we do in municipal government. However, there is much more work to do. I believe that it is our duty to current and future generations to share our replicable successes with cities across the world. The lessons we have learned from our friends in Aarhus, Dortmund, Glasgow and other cities have already benefited the residents of Pittsburgh, and I am heartened by the headway we have made to address the concerns facing our world together. ■

Using Subnational Diplomacy to **Combat Climate Change**

Des Moines' mayor connects the dots between work at the local level in America and effective global climate leadership.

BY FRANK COWNIE



YANN BLINDSALIDA

The Intergovernmental Panel on Climate Change report released in August 2021 is clear. We have no more time to wait. The drastic effects of climate change are fueling catastrophic weather events around the globe. As the mayor of Des Moines, Iowa, I know that these threats and the challenges they present for my community are very real and unavoidable.

In 2020 a straight-line windstorm called a derecho, equivalent in strength to a Category 4 hurricane, caused severe damage across Des Moines and throughout much of Iowa. Residents and businesses were without power, in some cases for more than a week, while others dealt with damage to buildings from high winds or downed trees. Just two years before, massive flooding followed 5-10 inches of rain that fell within a five-hour period, inundating the city, washing away vehicles and overwhelming stormwater infrastructure.

American cities are not alone in this experience. Local (subnational) governments around the world are dealing with their own challenges from heat waves, wildfires, sea level rise and other events. Many of you probably have seen firsthand the effects of climate change, some perhaps more severe, where you live or have been posted. The science is clear: These ordeals are a



Elected in 2004, Frank Cownie is the longest-serving mayor in the history of Des Moines, Iowa. He is a businessman and public servant with decades of commitment to environmental issues. Mayor Cownie currently serves as president of the Global Executive Committee for Local Governments for Sustainability, or ICLEI, a global network of more than 2,500 local and regional governments committed to sustainable urban development.

real and present threat and will become more frequent. And, as a cascading effect, there will be more requests from foreign entities for the U.S. diplomatic service to address climate change.

U.S. diplomats are the front line of America's civilian presence abroad. Members of the Foreign Service have sway in influencing the global dialogue over climate, disaster recovery and refugee resettlement. That is as crucial as ever if America is to be regarded as a climate leader in the 21st century.

Leveraging Local Voices

As president of ICLEI (Local Governments for Sustainability) Global, I am committed to working with leaders around the globe to leverage the voices of local governments, and the communities they serve, to combat climate change and to enable the transition to a cleaner future. I've joined Google, the Government of Iceland and other global partners in the United Nations' 24/7 Carbon-Free Energy Compact. I encourage our diplomats to consider how

What Is ICLEI?

ICLEI—Local Governments for Sustainability, which was founded in 1990 as the International Council for Local Environmental Initiatives, is a network of local and regional governments committed to sustainable urban development that advances international goals and holds leaders accountable for planning, action and reporting.

The organization is committed to solving the world's most intractable sustainability challenges. The standards, tools and programs offered by ICLEI provide credibility, transparency and robustness to communities that have committed to reduce greenhouse gas emissions, improve the lives and livelihoods and protect natural resources in the communities the organization serves.

Des Moines' partnership with ICLEI Global and ICLEI USA has been instrumental as we navigate the pandemic and work to move our city's climate action forward. The staff at ICLEI USA has provided planning resources and technical expertise to maintain momentum in the face of logistical, technical and political challenges. ICLEI represents the voice of countless subnational governments around the globe.

Foreign Service professionals can look toward ICLEI, and the local governments that participate as members, as a resource for ideas; as partners in progress; and as passionate leaders in the fight to address climate change and limit global warming to 1.5 degrees Celsius.

—Frank Cownie

they can drive more corporate, nongovernmental organizations (NGOs) and government partners to join this compact. A focus on 24/7 carbon-free energy can transform energy generation and delivery around the world and provide accountability and clarity toward how much progress we are making in the transition to clean energy in line with global agreements.

With so many cities on the rise in emerging countries around the world, there is an opportunity to solve problems the right way from the start, to learn from both the successes and mistakes of other cities, and to lead with innovation and grassroots initiatives. ICLEI can provide feedback and insight to Foreign Service professionals about programs, projects and initiatives that we've already implemented. We can share the successes we've achieved and the challenges we've faced so that your teams can offer better insights and guidance for policy and programs and developing nations can, in turn, achieve success, ideally at a faster pace than we've accomplished so far.

We know that our efforts toward sustainability make the biggest impact when subnational, national and international governing bodies all work together, but we also know that we need the right tools to act. ICLEI provides easily accessible toolkits and technical guidance to help communities get started addressing sustainability and climate challenges. Foreign Service professionals should work to understand these tools, and the uniform reporting requirements most local governments have committed to, so that they can adapt policies and tools to meet the needs of ICLEI members to address our climate change commitments. Nationally these include the Biden administration's targets to achieve 100 percent carbon-pollution-free electricity by 2035, and net-zero greenhouse gas emissions by 2050. Internationally, goals and targets have been identified through the Paris Agreement and subsequent U.N. Climate Change Conferences, most recently COP26 in Glasgow.

Connecting with and garnering support from Americans is critical to successfully implementing a national climate strategy. Many of our community members throughout the country, and especially in the Midwest, have little if any engagement with city-based think tanks and the ideas they offer. But achieving a future free of fossil fuels and emissions doesn't make good sense only for metropolitan areas. It can drive new economic growth and strengthen local social systems and support networks in all places, even rural Iowa. Being able to partner with NGOs and multilateral institutions more directly, the State Department can open opportunities for local governments to guide investments from, say, the International Food Policy Research Institute or the International Renewable Energy Agency into our neighborhoods, into good-paying local jobs, into more resilient infrastructure.

We also need to ensure that we are not leaving behind workers in legacy industries or those in smaller cities and rural areas. The connections our Foreign Service has to foreign business entities can unlock new partnerships in regions that have been neglected or underutilized.

A Rare Opportunity

A growing number of scholars, think tanks and legislators are realizing the need for improved transnational relations between local governments and foreign entities. At the local level, we are demonstrating our ability to decisively act and develop measures to combat climate change. We need to have better tools at the local level to work with global partners who share similar concerns, and passage of the City and State Diplomacy Act would enable that.

The people we serve as leaders of local governments are our greatest resource to enable the inclusive and equitable social shift we must make. Residents, local businesses and, especially, those community members most vulnerable to climate change must have a voice in the process and be part of the solution. Enabling

At the local level, we are demonstrating our ability to decisively act and develop measures to combat climate change.

Foreign Service officers to be on the ground learning and interacting in our local communities throughout the United States will help local governments develop their global ties and allow mayors and governors to strengthen U.S. alliances through partnerships and cooperation.

As a progressive local leader in a historically conservative region of the United States, I've experienced my own share of challenges convincing my local and regional peers to move forward on climate change and sustainability. That tide is shifting. We now have a rare opportunity in which global, national and local momentum are aligning to overcome what is arguably the greatest existential threat to humankind. We must work collectively to harness this energy for the benefit of all Americans. ■



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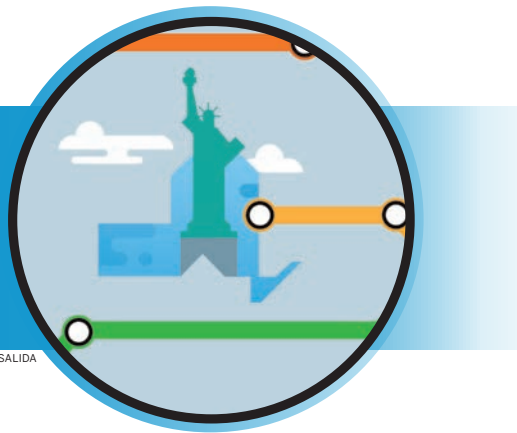


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The Future of Diplomacy Is Local

A former FSO, now a Democratic state committee member for the Bronx, explains how partnerships between local and federal government can help rebuild trust in U.S. foreign policy priorities.

BY EMERITA TORRES



The American people have much to gain from network-based diplomacy at the local level—what we call “city and state” or “subnational” diplomacy. Look only to the massive power of social media networks as major global influencers and message spreaders, and the increasingly transnational nature of the threats we face—from climate change to pandemics—to realize that the days of exclusive reliance on traditional diplomacy between the foreign ministries of nations are long gone. Global engagement with cities, where the majority of people now live, has become a national security imperative.

President Joe Biden made the case for city diplomacy shortly after his election when he met with U.S. mayors, pledging to work with them in a new partnership between local and federal government as part of his “Build Back Better” agenda. Subnational diplomacy can help promote U.S. values and influence abroad, as well as rebuild local community trust in our national security and foreign policy priorities.

City Diplomacy in Action

There is no better example than the COVID-19 pandemic to show the impact of city diplomacy on everyday lives. In the Bronx, New York, which became one of the epicenters of the pandemic nationwide, I helped develop a mutual aid group with neighbors and activists. We partnered with local community organizations and elected officials to obtain and distribute personal protective equipment (PPE), including dispensing supplies



Emerita Torres, a former U.S. Foreign Service officer (2009-2019), is a Democratic state committee member for the 85th District (Bronx, N.Y.). She is also a term member at the Council on Foreign Relations and a fellow at The Soufan Center and the Truman National Security Project.

that were received from other countries and partners abroad. Tackling emergent global threats and challenges, including pandemics and beyond, requires local action and knowledge, in addition to global coordination.

Local legislators are already creating local solutions to global challenges. During New York state's last legislative session, the Senate passed the Humane Alternatives to Long-Term Solitary Confinement Act or HALT. HALT brings New York state into compliance with United Nations standards under the Nelson Mandela Rules, which place limits on the use of solitary confinement. New York is the first state in the country to codify this international standard.

Similarly, at the New York City Council last September, council members passed Intro 1828, which establishes a committee on female genital mutilation and cutting (FGM/C) within the mayor's office, which would be responsible for preparing and implementing a comprehensive strategy to prevent and eliminate the practice of FGM/C in NYC. The World Health Organization estimates that half a million women and girls have undergone or are at risk of female genital mutilation in the United States, and 65,000 of those at risk live in New York City.

Not a New Concept

City diplomacy as we know it today has expanded rapidly over the last few decades, but it is far from a new concept. The earliest examples of subnational diplomacy began after the World War II era during the Eisenhower administration, specifically with the Sister Cities program. Today, cities across the United States, including Los Angeles, San Diego, Atlanta, Houston, San Antonio, among others, are on the front lines of city diplomacy, building their own global footprint in response to the global challenges of the 21st century. As host of the United Nations and epicenter of world finance and investment, New York City is uniquely situated to become a leader in this ever-evolving city diplomacy arena.

Climate Change. More recently, several cities, including New York, demonstrated the power of local diplomacy when the Trump administration announced that it would withdraw from the Paris Climate Accords in 2017. NYC Mayor Bill de Blasio and mayors from several other U.S. cities made commitments to carry out the pledges under the agreement, a move that signaled hope was still alive in mitigating climate change at the local and even regional level.

Diplomats from nearly 200 countries struck a major agreement aimed at intensifying efforts to fight climate change during COP26 in Glasgow. Cities can help fill the gaps where this agree-

ment fell short, including via voluntary local reviews, as we know time for action is running out.

During U.N. Climate Week 2021, Governor Kathy Hochul announced that New York state is building a new 339-mile hydroelectric power transmission line from Quebec, Canada, to Astoria, Queens, that would replace another line currently carrying fossil fuel energy. Newly elected NYC Mayor Eric Adams announced in September 2021 that he planned to travel to the Netherlands to explore the Dutch experience addressing climate change.

Public Safety and Security. Remote work is at an all-time high, hackers continue to threaten online safety and security, and cybersecurity hiring and expertise lags. As of October 2021, there were close to 20,000 cybersecurity job vacancies in New York City, and diversity of the talent pipeline needs improvement. In this context, NYC recently became the first city in the United States to open a cybersecurity defense center. Called the NYC Cyber Critical Services and Infrastructure Initiative, it is a real-time operational center and public-private partnership focused on proactive cybersecurity measures. This city-based initiative can be the source for training and hiring of cybersecurity experts and can engage other cities around the world to showcase its learnings and build even further.

Food Insecurity. The U.N.'s report, "The State of Food Security and Nutrition in the World 2021," released in July 2021, showed that the pandemic contributed to a significant spike in world hunger. Global food insecurity sits at the nexus of the pandemic, climate change, and increasing economic and racial inequality. In urban areas, where food sourcing is already difficult, the challenge has become profound. Endless lines around food pantries continue in parts of New York City, including the Bronx, where community activists and local mutual aid groups continue to supply food to their neighbors in need. And those in line are largely black, brown and immigrant. This is another area where subnational diplomacy can be a useful tool.

New York was the first city to take up a voluntary review of the Sustainable Development Goals and report on them at the United Nations, including SDG number 2 on Global Hunger. Locally, organizations like the Green Bronx Machine are building healthy, equitable and resilient communities through inspired education, local food systems and 21st-century workforce development, and expanding their influence across the U.S. and even internationally.

Immigration. Approaches to immigration and refugee resettlement is another area in which cities can play an influential and practical role. The stakes of getting this right could not be higher, as pandemics, climate change, wars and other

As host of the United Nations and epicenter of world finance and investment, New York City is uniquely situated to become a leader in this ever-evolving city diplomacy arena.

world challenges are expected to continue to displace millions of people around the world. Look no further than the refugee and migrant crises in Afghanistan and Haiti, respectively, to understand this challenge.

Next Steps

Subnational diplomacy is not a zero-sum game or a competition. Cities and states can help the U.S. “build back better,” while nation-state diplomacy continues; the two activities are not mutually exclusive. Moreover, subnational diplomacy can

be a useful tool in increasing the number of people of color and individuals of diverse socioeconomic backgrounds entering the State Department.

If State can increase its engagement with cities and states across the board, including via education—for example, by increasing diplomats in residence at city and state colleges and universities, facilitating diplomats in engaging with their hometown schools and community organizations, and expanding the reach of organizations like Global Kids that engage young students from underserved communities about global affairs—the department can help solve the diversity pipeline challenge.

Congress and the State Department can play a major supporting role by establishing a city and state office for subnational (or city) diplomacy, which would provide the necessary resources and support for cities to take on global engagement more intentionally. The fact of the matter is this: City diplomacy is happening whether the State Department likes it or not. The question is whether State will seize the opportunity and use this powerful dynamic to strengthen U.S. foreign policy. ■

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Local Governments Are Foreign Policy Actors, Too

The deputy mayor of Los Angeles argues that breaking down the silos between foreign and domestic policy will make international affairs more relevant for middle-class Americans.

BY NINA HACHIGIAN



YANN BLINDSALIDA

In our 2008 book, *The Next American Century: How the U.S. Can Thrive as Other Powers Rise*, Mona Sutphen and I concluded that American foreign policy ought to prioritize security challenges that could harm Americans where they live. We cited climate change, terror attacks and a pandemic, which could emanate from the wet markets in southern China, as examples. We were not especially prescient—the security community knew a virus like COVID-19 was coming.

What I did not give any thought to at that time was the role of local governments in addressing these transnational challenges. My public sector work until then was varied—in three branches, in D.C. and overseas—but only federal. In my current position in the city of Los Angeles, I have come to appreciate that because humans are corporeal, they will have security needs, like testing and vaccines, that have to be met where they are physically located. States and cities are a bridge from national policy to individual Americans. On the domestic side—in housing, education and more—the connections between our capital city and the rest of America are well worn.

Local governments, though, are also active in international affairs, as Los Angeles' example demonstrates. And this activity, if supported and leveraged at the federal level, can be of significant benefit in conducting an effective and successful foreign policy.

A Bridge to Individual Americans

Los Angeles is the second-largest city in the United States. Los Angeles County has the 18th-largest economy in the world—larger than Turkey's or Switzerland's—and a population larger than many countries. Ours is the busiest port in the Western Hemisphere, and pre-COVID-19, Los Angeles International Airport (LAX) ranked third in the world for passenger traffic.



Nina Hachigian is Los Angeles' first deputy mayor for international affairs, appointed by Mayor Eric Garcetti in 2017. She served as the second U.S. ambassador to ASEAN in Jakarta from 2014 to 2017.

Los Angeles is home to many enormous diaspora populations—e.g., the largest Mexican population outside Mexico and the largest Armenian, Filipino, Iranian, Korean and some 14 other foreign-born populations in the United States. Altogether, our residents are nearly 40 percent foreign born, and hundreds of languages are spoken in our schools.

So it is not surprising that Los Angeles needs a foreign policy capacity of its own. The difference between my previous work as a U.S. ambassador and my current role as deputy mayor is that I now need to ask myself whether the work of my team in Mayor Eric Garcetti's office is benefiting Angelenos in tangible ways. Goals like ensuring the stability of a region or increasing America's influence are important, of course, and Los Angeles seeks to spread its values, too. But foreign policy should bring concrete benefits to individual Americans, as the Biden team has suggested.

In L.A. my team focuses on creating jobs, solving global problems that affect our residents, offering young Angelenos global skills and experiences, and supporting our domestic and foreign partners. We create jobs by facilitating foreign direct investment, encouraging new nonstop flights, conducting trade missions and assisting exporters. The 2028 Olympic and Paralympic Games, which Mayor Garcetti secured, will also provide an economic boost.

Global problem-solving initiatives often happen in conjunction with other cities and a multitude of city networks. With wildfires, heat and drought increasingly afflicting Angelenos, the city has developed very ambitious goals to reduce its own emissions. But we can multiply that impact through global-local leadership. Mayor Garcetti chairs C40, a network of megacities committed to lowering carbon emissions. At the November 2021 U.N. Climate Change Conference (COP) in Glasgow, he announced the commitment of more than 1,000 cities worldwide, representing 722 million people, to halve their fair share of emissions by 2030 and to be net zero by 2050. This was one of the biggest contributions to lowering carbon emissions delivered at COP26.

L.A. also started a network to advance gender equity with Barcelona, Freetown, London, Mexico City and Tokyo. And we've been working with cities in Eastern Europe through the Pact of Free Cities on how cities can implement a progressive agenda, including on climate and LGBTQ rights, in the face of increasingly illiberal central governments.

The centerpiece of our work for young Angelenos is a program that offers free international trips to low-income community college students who would not otherwise have the chance to travel abroad and benefit from that unique experience. For many, these trips are a first chance to fly on an airplane.

In terms of partnerships, because conflicts abroad echo

American cities are almost universally understaffed, and many do not have even one person dedicated to foreign policy. Foreign cities, in contrast, have dozens.

through our diaspora populations, they want their local government to take a stand or get involved. We also engage the hundreds of foreign diplomats based in L.A. on policy questions, exchanges and cultural events and host heads of state on a regular basis.

A Foreign Policy Challenge

When it comes to city and state diplomacy, the United States is playing catch-up. American cities are almost universally understaffed, and many do not have even one person dedicated to foreign policy. Foreign cities, in contrast, have dozens, even a hundred (as does Shanghai) officials working exclusively on foreign affairs. Local American politicians are often concerned that voters will punish them for international engagement, as it may appear to come at the expense of a focus on basic city functions. But the COVID-19 pandemic has reminded us that city leaders need to be informed of international trends and events. Cities can sometimes learn how to address basic needs more effectively from foreign examples, and as described, many benefits for residents—jobs, friends, ideas, experiences, and so on—can flow from international engagement.

Finally, at the most essential level, cities and towns make decisions that create the conditions to help raise future diplomats, innovators, development workers, policy experts, soldiers and leaders. To stay competitive and influential, the United States must optimize the chances for each and every American to realize their full potential. We need to make sure that every child has access to quality, affordable, early childhood education, not to mention plenty of food, shelter, clean air, clean water and safety. We have no time for racism, misogyny or bigotry of any kind. This is, in fact, a national security and foreign policy challenge as much as a domestic one, and it's almost entirely in the hands of local governments and their local partners.

The Biden administration is right in seeking to break down the silos between foreign and domestic policy. To achieve a "foreign policy for the middle class," it could help to include the views of cities and states, as they are closer to the people. That begins with creating an Office of City and State Diplomacy at the State Department, as recent legislation proposes, but it also requires a cultural shift in the State Department that hopefully begins with opportunities like this one for local officials to make their case. ■

Lessons in Leadership

Colin Powell
1937-2021

BY MARC GROSSMAN



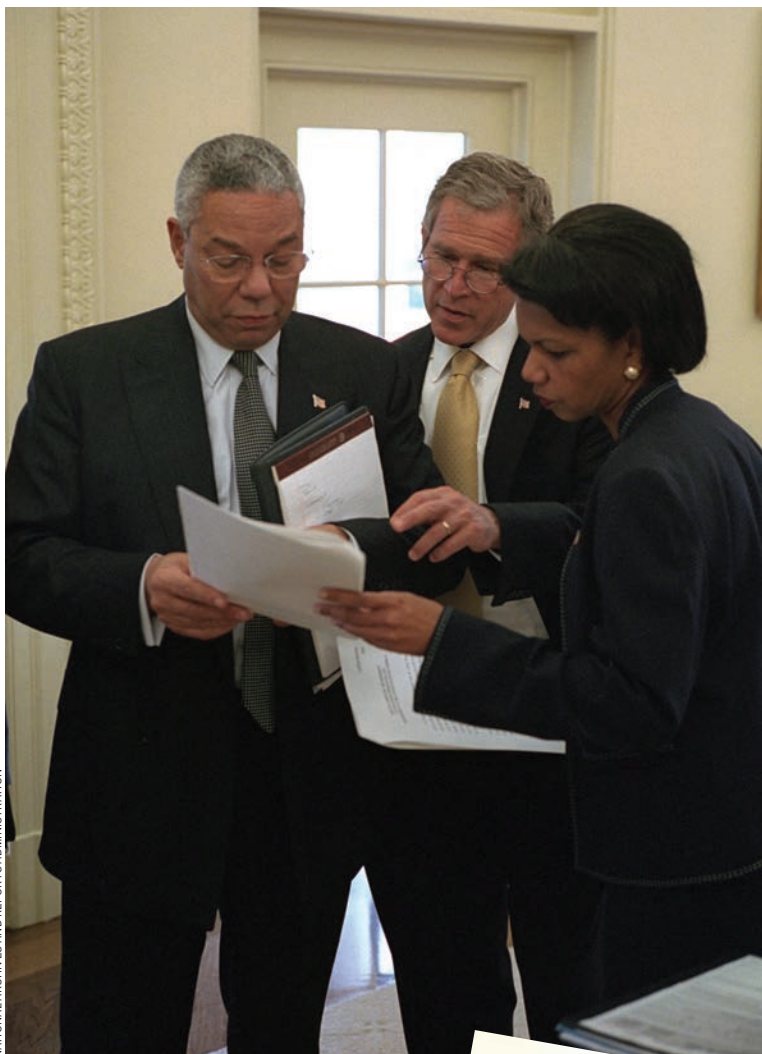
Official photo of Secretary of State Colin Powell, 2001.

Although I did not realize it at the time, I began my 36-year apprenticeship in the values and techniques of leadership the first time I met the late Colin Powell, then Major General Colin Powell, at NATO headquarters in Brussels in 1985. Powell was military assistant to U.S. Secretary of Defense Caspar Weinberger while I was the deputy director of NATO Secretary General Lord Carrington's Private Office. Powell had come to report that Weinberger would be late for his meeting with Carrington. Being the most junior person in the neighborhood, I got the task of reporting this to Lord Carrington, who was a fanatic about being on time.

Carrington told me to tell Powell that since "Cap" was late, he would not be having a private meeting with the secretary general. When I conveyed this news, Powell stared at me, told me he was sure I could reverse this decision and sat down on a couch to wait until I did. No raised voice. No drama. Lucky for me, Powell did not remember this incident years later. He also turned out to be a stickler for being on time.



Marc Grossman, a retired Career Ambassador currently with the Cohen Group in Washington, D.C., served as under secretary of State for political affairs, Director General of the Foreign Service and director of human resources, assistant secretary of State for European affairs and U.S. ambassador to Turkey, as well as special representative for Afghanistan and Pakistan, among other assignments.



Secretary Powell (at left) looks over a brief with President George W. Bush and National Security Adviser Condoleezza Rice in the Oval Office, before meeting Russian Foreign Minister Igor Ivanov, Sept. 19, 2001.

Another lesson in command: Stay calm. Expect others to do their jobs and meet your expectations. It was also a lesson for those doing the work: Don't panic. Focus on the task in front of you.

As Director General of the Foreign Service, I next met then-Secretary of State Designate Powell in late 2000. On his first day at the State Department, he invited me to come see him. "What can I do to make a difference for the people here?" he wanted to know. Thanks to the creative thinking of experts in the Director General's office, I told him that we needed 15 percent more people so that we could be as serious as the military about professional education. I pitched what we called the Diplomatic Readiness Initiative, a plan to hire 1,200 people over three years. He committed right then and there to putting it in the budget. And it got done.

More leadership lessons: Reward new thinking and preparation, including always being ready for what the opposition might be planning. Show confidence in and then support the people who work for you. Decide.

There would be many more lessons during the years it was my privilege to be Secretary Powell's under secretary for political affairs, but Sept. 11, 2001, defined our tenure. On that dreadful day, Secretary Powell was in Peru at a meeting of the Organization of American States. Deputy Secretary Richard Armitage asked me to meet the Secretary at Andrews Air Force Base on his return in the afternoon. When the Secretary asked me what I knew, I did my best to convey the facts. We then sat silently on the way to the White House as Powell considered the present and the future. When he returned to the State Department late that night, he had the outline of our plan to move forward.

AFSA welcomes the new Secretary of State on the opening pages of the March 2001 AFSA News in the FSJ.

Command Encounters

I next encountered four-star General Powell in the early 1990s when I was the deputy chief of mission in Turkey, and he visited Ankara during the Gulf War on his way to the Turkish air base at Incirlik to see U.S. forces stationed there. After dinner at the ambassador's residence, Powell realized that one of his aides had failed to bring the full combat uniform he needed for the next day's travel to Incirlik. Powell told those of us who had been summoned to solve this problem that he knew we would do so by morning, which we did, by borrowing stars from two major generals and combing the local U.S. military community for a pair of the right-size boots.



A Confident Visionary

Colin Powell was a committed optimist.

■ He believed in the goodness of our great nation and in its positive role in the world. It is not an accident that he was the founding chair of an organization called America's Promise. He believed in the Army in the way I believe in the Foreign Service. I was sorry that he went back to being General Powell after his service as Secretary, but I understood why.

■ He believed in education as the foundation of a better future. He always used the words "professional education" to describe the work being done at the Foreign Service Institute. He would often compare his years of professional education in the Army to my several months of training (not counting language training) in the Foreign Service. He expanded his knowledge by acting on his belief that there is something valuable to learn from everyone.

■ He believed in the power of saying "thank you." This was his habit at the State Department and on his visits to our embassies overseas. He never forgot to recognize the crucial part families play in the success of the State Department.

■ He believed in young people. This is the core principle of America's Promise. You can also grasp this belief in the statement made on his death by the dean of the Colin Powell School for Civic and Global Leadership at the City College of New York, Andrew Rich: "When it came to college, it was CCNY or nowhere. He found ROTC here, and he discovered his purpose and direction. General Powell committed himself to every student who walked through our doors. He'd hear their stories and tell them his own. He would encourage them to work hard and pursue their dreams. He always reminded them—and all of us—that 'they're just like I was' some 65 years ago."

Colin Powell was not perfect. He fulfilled his duty in October 2002 to make the case at the United Nations for an invasion of Iraq, despite his doubts (which turned out to be well founded) about the intelligence supporting his presentation. He made the case as carefully as he could, but he knew then that his obituary would prominently feature this act. And so it did.

In the years after his service at the State Department, General Powell invited several of us to lunch from time to time,



Secretary of State Colin Powell walks with Indonesian President Susilo Yudhoyono (on Powell's immediate left) after departing his plane in Banda Aceh, Sumatra, Indonesia, on Jan. 5, 2005, days after the deadly tsunami struck. Powell and Yudhoyono met to discuss future U.S. aid to the area.

including this past summer. It was a pleasure to see his smile and to hear his stories.

A Fitting Tribute

Our collective memory is that Secretary Powell was a champion of the Foreign Service. It is manifestly true that he did an enormous amount for the Service and for the State Department. But he was also realistic about the Foreign Service's strengths and foibles. He admired the Foreign Service, especially its individuals; but he knew change was required. He challenged us to be better. To take professional education seriously. To be more diverse and inclusive. To respect the Civil Service. To change a risk-averse culture. These issues sound familiar because they are still relevant. It would be a fitting tribute to Colin Powell to make serious progress on all of them. ■

Before Havana Syndrome, There Was Moscow Signal

**Today's Havana syndrome is "like déjà vu all over again,"
as Yogi Berra might have put it.**

BY JAMES SCHUMAKER

In December 2016, just as the Obama administration was leaving office, strange reports began coming from our embassy in Havana, Cuba. People were exhibiting peculiar symptoms, including migraines, dizziness, memory loss, brain fog and an inability to perform normal functions at work. Often, the initial onset of symptoms was accompanied by clicking sounds.

At first, when the symptoms were confined to a few Americans and Canadians serving in Havana, these reports were treated with skepticism. While the State Department drew



James Schumaker is a retired Foreign Service officer. During his career (1974-2008), he served four times in Moscow, twice in Kyiv and once each in Belgrade, Leningrad, Soviet-occupied Kabul, Minsk, Vladivostok and Yekaterinburg. More detailed source information on Moscow Signal is available on the author's blog at <https://shoeone.blogspot.com/2013/09/moscow-microwaves.html>.



In 1960, U.S. Representative to the United Nations Henry Cabot Lodge Jr. points to the spot on the U.S. Great Seal (a 1945 gift from the Soviets that hung in Spaso House for decades) where it had been bugged, providing proof of Soviet espionage to the U.N. Security Council. The Theremin device inside was activated by external electromagnetic signals, making it difficult to detect.

down its staff at Embassy Havana, and some officials hinted darkly that we were under some sort of foreign attack, others were much more sanguine. Armchair psychiatrists and “experts” who had never met the victims or diagnosed their illness in a professional setting leaned to the theory that it was all a “psychogenic illness”—in other words, people had symptoms, but the stresses and strains of work were the cause, and they were imagining themselves into sickness. There were even theories that a certain type of Cuban cricket was triggering this “mass hysteria” with its peculiarly loud call.

These theories all came a cropper, however, when reports of what soon came to be called “Havana syndrome” gradually spread to other embassies around the world, always seeming to affect embassy officials and their families away from work, in public places, or in apartments and hotel rooms. By 2021, more than 200 persons had been affected.

The victims of what the U.S. government is now calling “anomalous health incidents,” particularly those who were State Department employees, began to feel that their complaints

were not being taken seriously, and that they were being met with indifference and even disbelief. Some had trouble getting medical treatment. Other agencies, such as the CIA, approached the problem more seriously, but generally the U.S. government’s approach was disunited. Eventually Congress got involved, notably Senators Susan Collins (R-Maine) and Jeanne Shaheen (D-N.H.) and Congressman Adam Schiff (D-Calif.), passing the HAVANA Act (Helping American Victims Afflicted by Neurological Attacks), which mandated that persons who suffer from Havana syndrome should be treated as if they were wounded veterans, which in fact they are.

In December 2020 the National Academies of Sciences, Engineering, and Medicine published an analysis of Havana syndrome, “An Assessment of Illness in U.S. Government Employees and Their Families at Overseas Embassies,” concluding that the most likely cause was microwaves. The symptoms fit, as did the reports of the victims. But this conclusion could not be reached with certainty due to a lack of physical evidence. Moreover, there was a more basic question that needed to be asked: If microwaves

The first use of microwaves to activate a bugging device in Spaso House, the ambassador's residence, was discovered in 1951.

were, indeed, the cause of Havana syndrome, someone had to be beaming them at our people. If that was true, who was doing it and why? Those questions remain unanswered to this day.

Echoes of Moscow Signal

As I followed the Havana syndrome story, it increasingly occurred to me that I had seen something like this before. The mention of the word “microwaves,” in particular, triggered a flood of memories, as did the stories of initial skepticism by the State Department and other agencies over the concerns of potential victims. It was Moscow Signal all over again.

During the Cold War, the Soviets beamed microwaves at our embassy in Moscow for decades. It is uncertain exactly when it started, although the first use of microwaves to activate a bugging device in Spaso House, the ambassador's residence, was discovered in 1951. There were other reports that the Soviets were beaming microwaves at Spaso House during Vice President Richard Nixon's visit to Moscow in 1959. As for the embassy, once again, reports in the unclassified realm are spotty. It is known for sure that the Soviets were bombarding the upper floors of the central wing of the chancery in the 1960s, but it is equally possible that microwaves were used against the embassy much earlier than that (we moved into the chancery on Garden Ring Road in 1953).

One thing is certain: For years, our diplomats serving in Moscow were kept in the dark. This did not apply to the interagency community, however, which formed several groups to study the phenomenon and, apparently, to study our diplomats without their knowledge. Scientists at Johns Hopkins University's Applied Physics Laboratory

were assigned to oversee research into the phenomenon. Meanwhile, blood studies were reportedly done on Embassy Moscow personnel, who were not told about the microwaves, but given the cover story that “viral studies” were being conducted.

While the prevailing conclusion of all the studies was that microwaves were not harmful, a few scientists strongly objected—including Dr. Allan Frey (discoverer of the “Frey Effect,” which, among other things, noted that microwaves could cause people in the beam's path to hear clicking sounds) and Dr. Robert Becker, who resigned his position because he believed the U.S. research program to be immoral. According to researcher Annie Jacobsen, in her book *Phenomena* (2017): “Becker's government work convinced him that a microwave signal such as the Moscow Signal ‘could affect the central nervous system, put people to sleep, interfere with decision-making capacity and induce chronic stress.’ He believed that the Soviets had been ‘using embassy employees as test subjects for low-level EMR [electromagnetic radiation] experiments.’”

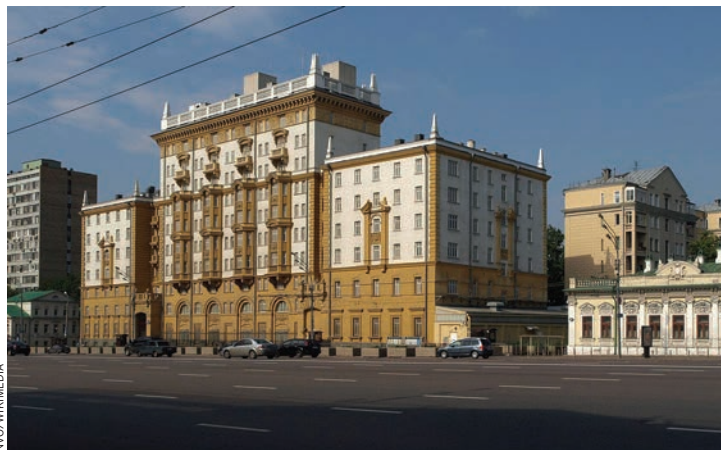
Why Keep It a Secret?

Good question, especially for those who were targeted. The biggest reason, most likely, was because the interagency community generally believed that microwaves were not harmful. And, of course, the longer secrecy was maintained, the more difficult it was to break. In addition, however, there were apparently

diplomatic reasons for keeping the whole issue quiet. With the advent of détente in the early 1970s, no one was looking for an obstacle to diplomatic progress with the Soviets, which was accelerating under the Nixon administration.

Eventually, however, two factors required a reevaluation of this policy. First, the intensity of Moscow Signal began to increase, and a second source was detected, also aimed at the upper

floors of the embassy. In January 1976 the Gerald Ford administration decided that Ambassador Walter Stoessel, then our chief of mission in Moscow, had to be briefed. For those who knew him, one can only imagine what was going through his mind when he received the news. Stoessel was a diplomat's diplomat,



U.S. Embassy Moscow (the old chancery) in 2008.



U.S. EMBASSY MOSCOW

Built in 1913, Spaso House is the residence of the U.S. ambassador to Moscow.

liked and admired by all, if viewed as perhaps “too nice” by some of his ambassadorial colleagues. But even being too nice apparently had its limits. Ambassador Stoessel reportedly threatened to resign if his staff were not also briefed. He filed a formal protest with the Soviets and briefed his staff in short order. Stoessel departed post that September, to be replaced by Ambassador Malcolm Toon in January 1977.

What Was the Purpose of Moscow Signal?

One theory was that the microwaves were being used by the Soviets to activate the numerous listening devices they had emplaced in the building prior to American occupancy. This theory was described in detail by Eric Haseltine in *The Spy in Moscow Station* (2019), which recounted the efforts of National Security Administration Officer Charles Gandy to get to the bottom of the microwave issue in the late 1970s. His conclusions, which are still highly controversial and were based on a technical survey done at Embassy Moscow in 1978, were that the Soviets were using microwaves (Moscow Unidentified Technical Signals, or MUTS) to activate passive bugs in the walls of the embassy that were much more advanced than the “Thing” (the Theremin device) that had been found in Spaso House.

In addition, Gandy believed that MUTS were being used to read voices off windows by “RF imposition” and could be used to intercept electronic signals and voices reflected off electronic devices in unprotected areas by a technique known as RF flooding. Gandy also pioneered efforts to uncover the bugged IBM Selectric typewriters in Moscow and Leningrad (Project GUNMAN).

There was another leading theory, as well. Many believed that the microwaves were a jamming signal designed to foil our own

electronic devices. However, as the Soviets themselves provided this explanation, it was naturally suspect; and the true answer to this question remains in the classified realm.

Embassy Reaction

The worst fear of embassy staffers was that the microwaves, whatever their purpose, might have some as-yet-unknown health effects. This seemed to be borne out over the years by the finding, in the early 1970s, that an unusual number of people were departing post with elevated white blood cell counts. It also came out that, anecdotally at least, there seemed to

be a larger number of cancer cases, and especially leukemia, among former embassy staff than would appear to be normal. Also, in the months following Ambassador Stoessel’s briefing, a State Department doctor reported that several members of the embassy staff displayed symptoms that were nonspecific but had been reported frequently in patients chronically exposed to nonionizing radiation. Symptoms included severe headaches, inability to concentrate and fatigue.

All in all, many people in Moscow were agitated and offended by what appeared to be efforts to sweep the whole controversy under the rug. Moscow staffers tended to be a little overwrought in any case, due to the unique pressures of work and life in Moscow, and the efforts of the State Department to assuage their concerns were viewed with extreme suspicion. The clincher for many of them was the unusual incidence of illness on the part of American ambassadors stationed in Moscow. In an article in *The New Yorker* on Dec. 20, 1976 (“A Reporter at Large, Microwaves-II”), Paul Brodeur reported that not only had two recent American ambassadors to Moscow died of cancer (Llewellyn “Tommy” Thompson and Charles “Chip” Bohlen), but then-Ambassador Walter Stoessel was suffering from a severe blood disorder (Ambassador Stoessel eventually died of leukemia in 1986). To most Moscow staffers, it just seemed like too much of a coincidence.

In the wake of the revelations about Moscow Signal, many U.S. embassy employees filed lawsuits against the U.S. government. In response, the State Department funded a study by the Johns Hopkins University School of Hygiene and Public Health, part of the group that had been secretly studying Moscow Signal all along and had already concluded that microwaves were not harmful. The study, released in November 1978, found no

In the wake of the revelations about Moscow Signal, many U.S. embassy employees filed lawsuits against the U.S. government.

convincing evidence that any employees had suffered “adverse health effects as of the time of this analysis.” According to State Department medical consultant Dr. Herbert Pollack, who advocated on behalf of U.S. embassy employees in a Senate subcommittee investigation, every suit was eventually withdrawn, “without a penny being paid.”

This was not the end of the controversy, however, for while the report purportedly “proved” that embassy personnel were not significantly affected by the microwave bombardment, it was also acknowledged that the study was incomplete. In particular, since cancers and other health effects from microwaves often took many years to manifest, follow-up studies and checkups of affected personnel every two to three years were recommended. As far as I have been able to determine, no systematic follow-up was ever done. The State Department had its report, washed its hands of the matter, and moved on. This was despite the fact that the microwaving of the embassy reportedly continued at least until 1988, and most likely well beyond that date. Over the years, thousands of Americans were exposed.

A subsequent reevaluation of the Johns Hopkins study—“The ‘Moscow Signal’ Epidemiological Study, 40 Years On” in the January 2019 edition of *Reviews on Environmental Health*—has called into question its methodology and conclusions, and some of the criticisms are devastating. In my view, they discredit the study and point to the need for a complete and more comprehensive re-evaluation.

My Personal Experience

This is where I come in. I had worked for Ambassador Malcolm Toon in Belgrade and had apparently not disgraced myself, so he recruited me to come out as his staff aide in Moscow shortly after he arrived in 1977. It was my first tour of duty there.

For the most part, I was unconcerned about the microwave controversy. The issue had faded a bit into the background before I arrived, and I was much more concerned about the immediate task of learning my job as ambassador’s aide, which was quite a bit more complicated than the tasks I had mastered in Belgrade. At the time, it seemed to me that the microwave

issue was taken more seriously by embassy spouses, who were afraid for their children, than by the embassy leadership, who were, in fact, the ones in the crosshairs of whatever the microwaves might be doing. Screens were put up on the chancery windows, which were said to diminish the microwave emanations getting into the embassy; but for me, it was just another part of life in Moscow. Microwaves continued to be beamed at the embassy throughout my tour, but like most people who arrived in Moscow later on, I was either largely unaware of the controversy or put it out of my mind.

Shortly after my tour was over, I found out that my cavalier attitude toward the microwave issue was not at all justified. State’s Office of Medical Services (MED) informed me in late 1979 that my own white cell count was much higher than normal, and advised me to continue to be tested. In 1985 my white cell count got high enough for MED to recommend that I see a hematologist, so I went to a local doctor in San Clemente, Dr. Tsang P. Fong. He did a bone marrow test (the one where they hammer a spike into the pelvic bone, very uncomfortable). The test confirmed that I had chronic lymphocytic leukemia (CLL) stage zero, but that chemotherapy was not advisable since I had no symptoms, and the cure would be worse than the disease.

As the reality of my illness began to set in, I started studying up on the issue. My research on CLL was not encouraging. Most patients progressed slowly to stage four and survived on average only a few years. I determined to fight the disease as best I could by adopting a healthy lifestyle—it’s really all I could do. State MED knew about the CLL diagnosis and downgraded me to a “Class 2” medical clearance, but didn’t stop me from going overseas, mainly because the jobs I was volunteering for often had no takers.

My white cell count stayed stable through the 1980s, although I did notice that there were periods where I would look especially pale or have slightly swollen glands. My visits to Dr. Fong convinced me, however, that I was doing much better than expected. Most other patients I saw were very sick indeed, a pitiable lot. In the 1990s, for reasons no one can really explain, my white cell count began to normalize. By 1999 my CLL was in remission. At my last State Department physical in 2001, my “Class 1” clearance was restored. In more recent times, my CLL has appeared again, but still at a level that does not require chemotherapy.

To this day, I don’t know exactly how I got CLL. In the back of my mind, however, I have always considered Moscow microwaves to be a prime suspect. I had arrived in Moscow in

1977 in perfect health, and I left in 1979 with a high white cell count and was diagnosed six years later with CLL. This came as a shock, as I have no family history of leukemia. It is a puzzle to which there is still no answer.

Concluding Thoughts

I have often wondered how many others have faced similar unexpected medical issues over the past few decades, and whether Moscow Signal was to blame. Many Moscow veterans from the 1960s through the 1980s are already gone, but a substantial number remain. Like the current victims of Havana syndrome, Moscow Signal veterans also deserve definitive answers to the questions that were raised in their time but subsequently ignored.

One thing does give me more general cause for hope: The attitude of the interagency community toward “anomalous health incidents,” whether in the present day or in the deep past, appears to be changing for the better. The community has at last mobilized to help Havana syndrome victims. I also

I have often wondered how many others have faced similar unexpected medical issues over the past few decades.

hope that there will be steady progress toward answers to the current questions about the condition’s causes.

Finally, there is one specific question I would like answered: Is there a link between Moscow Signal and Havana syndrome? We may never know for sure. Speaking personally, it would certainly be a lot more positive for the U.S.-Russian relationship if microwaves turned out not to be the cause of Havana syndrome. But either way, we must find the answers to all outstanding questions, past and present, and let the chips fall where they may. Otherwise, we may risk a third generation of victims. ■



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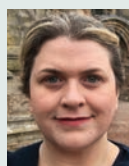
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A LABOR OF LOVE

Rediscovering State's Lost History

A project to unearth the lives and legacies of the earliest diplomats is awakening a shared understanding of the U.S. Foreign Service and its history.

BY LINDSAY HENDERSON



Lindsay Henderson is a consular officer and a founding member of the Consular Affairs History Project. In addition to assignments in Washington, D.C., she has served in Frankfurt, Tbilisi, Toronto, Tirana and Lima. She can be reached at HendersonLN@state.gov.

Excellent documentation has captured the State Department's work since 1789, but less well preserved is the history of the individuals who made U.S. diplomacy possible. Working together and pooling resources, some department employees are dedicated to changing that.

Did you know that the first rhinoceros brought to the United States was shipped home by a U.S. consul (the curiously named Marmaduke Burrough) on home leave between his overseas tours in India and Mexico in June 1830? Or that the U.S. government first started adding photos to passports in 1914 after a German spy was caught using a purloined U.S. passport in the United Kingdom?

Neither did we until recently, when a small group of consular professionals sought to document the human side of our history. Who were the individuals who built and ran the department? Who opened and closed posts, conducted negotiations, reported on political and economic conditions, provided services to their fellow citizens in need and lived—and sometimes died—in the Foreign Service? Read on to learn about a handful of these fascinating figures whose lives and legacies we're rediscovering. But first, we would like to share how this project took shape.



FSO Karin Lang gives remarks at the exhibit, “From Pirates to Passports: A Timeless Commitment to Service,” at the U.S. Diplomacy Center in May 2019. (Inset) Commemorating the 40th anniversary of the founding of the Bureau of Consular Affairs, the exhibit featured information and artifacts from consular history from 1780 to the present, covering passports, visas and overseas citizen services.

From Pirates to Passports

When presented the opportunity in the spring of 2019 to develop an exhibit for the United States Diplomacy Center (now the National Museum of American Diplomacy, or NMAD) on the history of consular work, a small but motivated group of FSOs—led by Kelly Landry, William Bistransky and Karin Lang—gathered a team of department employees, myself included, to plan it. Our goal was to identify predecessors who personified the values that drew us to the profession, and to share their stories to inspire others. At the time, our collection of original artifacts was slim, and our resources sparse, so we worked quickly in Washington and with overseas posts to secure these artifacts to document our history before it disappeared.

In what rapidly became a passion project, our team reached out to colleagues across the department, working closely with the Office of the Historian, the National Archives and Records Administration, the Smithsonian Institution and the United States Holocaust Memorial Museum. Without a budget, and at our own initiative and expense, we personally collected items related to department history from private vendors in more than 30 countries, an effort that produced an extensive collec-

tion of antique passports, visas, photos, documents and other items; and we asked our consular colleagues in the field to check their closets and basements at post. Through this process, we discovered just how little we know about the State Department personnel who came before us and built the department into what it is today—which is particularly important as we envision the department of the future.

The result of our initial effort was the May 2019 NMAD exhibit, “From Pirates to Passports: A Timeless Commitment to Service,” which commemorated the 40th anniversary of the founding of the Bureau of Consular Affairs and featured information and artifacts from consular history from 1780 to the present, covering passports, visas and overseas citizen services. Showcasing the visually stunning work of the bureau’s in-house designers, Jodie Tawiah and Christi Hairston, this exhibit impressed the many active-duty and retired State Department employees who visited it, including Secretary of State Mike Pompeo. We are now working with NMAD to make a digital version of the exhibit available online in the coming months. And this is only the beginning.

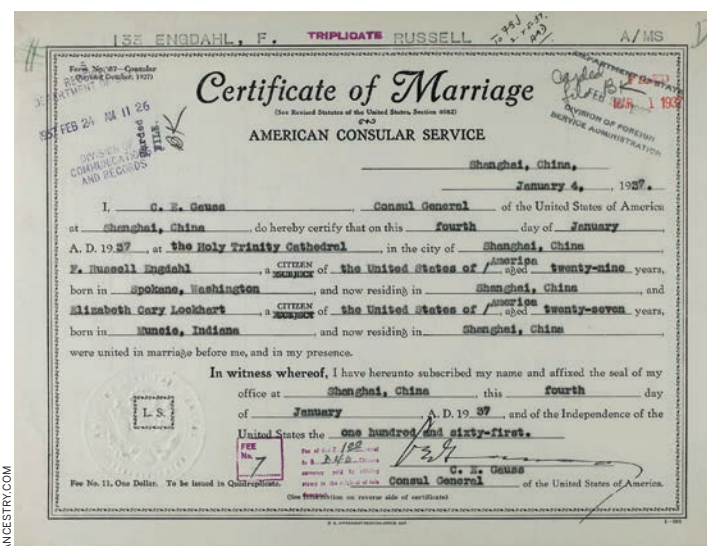
Interest from across the department was so strong that we realized we needed to find ways to permanently document what

we found and keep those interested involved. We created the CA History Project, a Facebook group for current and retired department employees to share information. And this has led to a number of follow-on projects, including recent efforts to help AFSA identify department personnel who died while serving abroad whose names were not previously recorded on the AFSA Memorial Plaques (which I will refer to here as “the memorial”) in the C Street lobby. We are now attempting to identify the locations of gravesites of department employees who were buried abroad, coordinating with the field to document and photograph their locations and, when necessary and if possible, arranging for cleanup of these gravesites. We intend to work with both AFSA and the diplomacy museum to make these locations known and accessible to the Foreign Service community.

We are also working on a video about two brave consular officers—Hiram Bingham IV and Myles Standish. While we were planning the exhibit, Consulate General Marseille and Embassy Paris informed us that they found a World War II-era register of passport services provided to U.S. citizens, a unique document related to the efforts of Bingham and Standish to issue visas to more than 2,500 Jewish refugees in France. Their actions were contrary to department policy at the time, and they saved thousands of lives in the process, personally extracting some individuals from a concentration camp and hiding them in their own homes before they could be smuggled to safety. Both officers eventually lost their jobs because of their efforts. The aim of the video is to share the story of courage of these two officers, as well as underlining the register’s importance to department and Holocaust scholarship. (For more on Bingham, see the June 2002 *FSJ*.)

Rediscovering Forgotten Colleagues

Between the 1790s and 1960s, the State Department tracked more than 6,500 consular and other diplomatic assignments on handwritten index cards. Now, we are in the planning stages of developing an online, publicly accessible database, including an



This artifact is the 1937 marriage license of Vice Consul Felix Russell “Russ” Engdahl and Elizabeth Cary Lockhart. Research revealed that Russ Engdahl died tragically in May 1942 as a prisoner of war in a Japanese POW camp. His wife went on to become vice consul in Shanghai, returning to the city where they had met and married. His name was recently added to the AFSA Memorial Plaques in C Street lobby.

indexed version of these consular cards, with links to photographs and information about the individuals listed when available. The public will be allowed to contribute their own materials related to these employees to further flesh out biographical details.

Of the many index cards, 807 cases of overseas deaths were recorded; we found most of them did not qualify to be added to the memorial. Either the individuals had died of natural

causes or diseases that could have been contracted within the United States, or they had died shortly after being medevaced back to the country. While researching the causes of death to determine whether they met AFSA’s criteria for inclusion, we uncovered stories of service that deserve to be told, even if the individuals are not listed on the memorial.

Among those names we reviewed, we found a reference to the death of an early U.S. consul in Peru, J.B. Prevost, who probably died of a combination of natural causes and exposure in November 1825 on the road between Arequipa and Cusco, his remains tossed out of a roadside shelter into the snow. He was later buried nearby by a concerned American sent to find him. Our research revealed that this consul was, in fact, John Bartow Prevost, the stepson of Aaron Burr and a member of what is now the Louisiana Supreme Court. While he has a grave marker in the family plot in Ridgefield, New Jersey, we aren’t entirely sure if Prevost’s remains were ever repatriated. We hope to find out through additional research.

In 2007 another mystery presented itself. That year, FSO Paul Stronski discovered a gravesite in Hong Kong with a handwritten marker that read “F.R. Engdahl, U.S. Consul.” Engdahl’s name was not listed on the memorial, however, and when Stronski later mentioned this in his morning carpool, a colleague determined to find out why. FSO Jason Vorderstrasse’s subsequent research revealed that Felix Russell “Russ” Engdahl, born in Spokane, Washington, to Swedish immigrants in 1907, died tragically in May 1942 as a prisoner of war in a Japanese POW camp. He had fallen down a flight of stairs. Engdahl’s name was recently added to the memorial, thanks to Vorderstrasse’s exten-

Our goal was to identify predecessors who personified the values that drew us to the profession, and to share their stories to inspire others.

sive efforts to document his service and sacrifice. Vorderstrasse even located the flight of stairs at the former camp that contributed to Engdahl's fall (as described in the June 2009 *FSJ*).

Our research also led us to the story of Engdahl's wife, Elizabeth Cary Lockhart "Lee" Engdahl, which is perhaps even more compelling and deserves its own due. Born in 1909 in Muncie, Indiana, and a one-time student at Wellesley College, she married Russ Engdahl in 1937 in Shanghai, where he was serving as a consul and she lived with her parents while her father worked as an economic adviser to Chiang Kai-Shek. The newlywed Mrs. Engdahl was forced to flee to Manila only a few months later when Japan invaded China. She returned to Shanghai in December 1937, and then went to the United States with Russ in April 1939, presumably remaining there when he was sent to Hong Kong in late 1941 on courier duty.

In 1942, Mrs. Engdahl began work at the State Department—probably out of financial necessity when her husband died—as a file examiner in the Division of Communications and Records, where she served until 1946. It is not difficult to imagine the stress she must have been under. Not only had she lost her husband under horrific circumstances, but her younger sister, brother-in-law and two young nieces were interned by occupying Japanese forces in Shanghai at the same time.

Nevertheless, what must have been a very painful time in her life became a catalyst to serve. In 1946, the widowed Mrs. Engdahl was appointed vice consul in Shanghai, returning to the city where she met and married Russ—and to his former job. Her grit and courage to take this step were extraordinary, particularly for a woman at that time. Not only did she complete her tour in Shanghai, but she went on to serve as a visa officer in Tehran, Paris, Vienna, Washington, D.C., and Montreal, as well as probable TDY assignments in Salzburg, Santo Domingo and Brussels. She retired as chief of field operations in the Visa Office in Washington in 1969. She never remarried.

The Complicated Legacy of One Particular Officer

Other historical State employees were brought to our attention by academics and relatives who contacted the department



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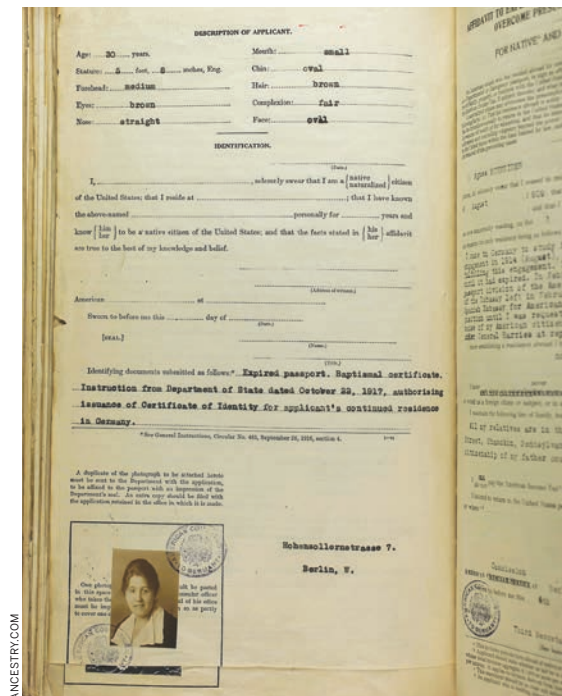
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in search of information, and one officer, in particular, left a complicated, yet intriguing legacy that continues to unfold. Agnes Schneider served as the consul for passport services in Paris from October 1944 until her retirement in 1960. Serving as hostess for anyone who was anyone (among her guests were General Dwight Eisenhower and the Duke and Duchess of Windsor) at frequent salons at her home in Paris' Hôtel de Crillon, she was well known throughout the expatriate community in France.

Ms. Schneider was infamous for summoning Americans she suspected of harboring communist sympathies to the consular section at Embassy Paris on a pretext, then confiscating their passports. Known throughout the local community as Spider Schneider, she also took a dim view of anyone requesting to renounce their U.S. citizenship and was consequently named in several lawsuits during the era. Her actions mirrored those of the infamous Passport Office Director Frances Knight, a close friend of FBI Director J. Edgar Hoover and Senator Joseph McCarthy (R-Wis.), who made sure those at home with rumored communist ties would not receive a passport at all.

While we may find these actions reprehensible today, Agnes Schneider's backstory is far more complicated than one might expect. Raised in the small town of Shamokin, Pennsylvania, as the fifth of eight children in her parents' large boarding house, Agnes was a gifted soprano soloist and was sent to Berlin at age 17 to train for the opera. In Berlin, she was taken in by the Israel family, wealthy owners of one of the largest and oldest department stores in the city and patrons of the arts, who essentially raised her from then on as part of their family.

When the outbreak of World War I dashed her opera dreams, Ms. Schneider took a job at Embassy Berlin as a clerk in the consular section, where she worked for most of the next two decades. In fact, when the United States entered World War II, she was one of the last Americans left working at the embassy, staying until she was also arrested and interned by the Nazis with other U.S. diplomatic staff in Bad Nauheim. She remained in detention until they were exchanged for German prisoners in May 1942.



Before her days as “Spider Schneider” in 1950s’ Paris, here is a 1920 passport photo of Agnes Schneider, who would work at U.S. Embassy Berlin as a clerk in the consular section for the better part of the next two decades.

Instead of sailing for New York with the rest of her colleagues, Ms. Schneider sailed for London, where she began work at the U.S. embassy and reconnected with the Israel family, who had relocated to London after their oldest son, Wilfrid Israel (a friend of Albert Einstein), coordinated and helped finance the Kindertransport, which relocated German Jewish children to the United Kingdom in 1938-1939. Sadly, Wilfrid Israel's plane was shot down off the coast of Portugal in March 1943 while he was working on plans to save Jewish children in Vichy France. The last person he was known to have spoken with in London on the evening prior to his

final departure was Agnes Schneider.

Given their close relationship, it is likely that Ms. Schneider had a role in helping with the Kindertransport effort, although we have not yet been able to discover any proof. Her obituary also mentions that she had helped several Jewish families escape Germany. What is evident from our research is that she was very human, and her legacy is far more complicated than the “Spider Schneider” moniker from 1950s Paris would suggest.



Have we piqued your interest? If you have a great department history story or item to share, if you are willing to do research at your post, or transcribe handwritten antique documents, or if you simply enjoy department history trivia, please join us on Facebook in the “CA History Project” group (we ask that you answer the security questions so we know who you are). Not on Facebook? Feel free to contact me by email, and I will gladly introduce you to the rest of the team.

A healthy community needs a shared understanding of its history—both the positive and negative aspects of it—to chart a course forward. Through researching and documenting the lives of those who came before us—and making that information digitally accessible to ourselves and to the public—we can strengthen our understanding of who we are, how we got here and where we are going next. ■

AFSA Celebrates 60 Years of USAID

On Nov. 10, AFSA and the USAID Alumni Association co-hosted a happy hour in honor of USAID's 60th anniversary.

The event took place in a private room at The Hamilton in Washington, D.C., and welcomed both active-duty and retired USAID FSOs alongside attendees from the State Department and AFSA.

Opening remarks before the gathering of about 80 were offered by AFSA President Eric Rubin, UAA Co-Chair Margaret Neuse and AFSA USAID Vice President Jason Singer.

Each highlighted the importance of the agency's development assistance work throughout the global challenges, hardships and opportunities of the past six decades.



FRANCES RAYBAUD

New USAID Foreign Service officers pose with the cover of the December FSJ on the occasion of USAID's 60th anniversary.

The celebration of USAID's history came on the heels of AFSA's virtual Inside Diplomacy event, during which Administrator Samantha Power, the featured guest, laid out her priorities for the agency moving forward (see page 55).

As AFSA's first in-person social event since the onset of the pandemic, the happy hour was open only to fully vaccinated guests. It was great to see everyone, and AFSA looks forward to celebrating more milestones in person in the months to come. ■

CALENDAR

Please check www.afsa.org for the most up-to-date information.

December 1-March 15
AFSA Scholarship Applications Available

January 1
New Year's Day AFSA Offices Closed

January 17
Martin Luther King Jr. Day AFSA Offices Closed

January 19
12-2 p.m.
AFSA Governing Board Meeting

February 21
Presidents Day AFSA Offices Closed

February 16
12-2 p.m.
AFSA Governing Board Meeting

AFSA and State Sign MSI Dispute Settlement

On Oct. 22, AFSA and the Department of State entered into an agreement resolving the payments in the 2015 and 2016 meritorious service increase (MSI) implementation disputes. Affected employees should have received an email from the department advising them of their specific payment or remedy, with payments scheduled to be disbursed immediately.

Employees already retired will have an adjustment

made to their annuities to reflect the 2015 and/or 2016 MSIs. Thanks to AFSA's advocacy on this issue, approximately \$6 million will be paid to 450 employees or former employees.

The payment of these MSIs, with interest, is the last step in a very lengthy legal battle that has spanned the terms of four AFSA State Department vice presidents (Matthew Asada, Angie Bryan, Ken Kero-Mentz and Tom Yazdgerdi).

To recap, AFSA prevailed before the Foreign Service Grievance Board in the 2013 MSI implementation dispute. The department filed an appeal with the Foreign Service Labor Relations Board, which upheld the FSGB's decision, and AFSA entered into an agreement to provide individual payments or remedies for affected members. As a result, more than a thousand Foreign Service employees received a cash payment, permanent

increase to their salary or an adjustment to their annuity.

While AFSA initially prevailed before the FSGB in the 2014 MSI dispute, the department filed an appeal with the FSLRB, which, unfortunately, overturned the FSGB's decision. Finally, believing it was legally bound by the FSLRB's decision in the 2014 dispute, the FSGB ruled against AFSA in the combined 2015 and

Continued on page 52



A Better Workplace Culture in 2022

For years, State Department culture has placed a premium on working long hours and tolerated bullies in the workplace as long as they “produce” for their bosses and their bosses’ bosses. Can 2022 be the year that we finally begin to change that?

When I arrived at my first Foreign Service post in 1992, I noticed right away that the work culture expected employees to put in more than 40 hours per week and to respond to calls after hours, even if there was no emergency. (Wasn’t that the reason for a duty officer?)

As an untenured FSO, you were supposed to be able to choose between overtime or compensatory time, but I found out that overtime was not allowed at my first post—and since it was seen as bad form to request comp time, I didn’t. Most of my fellow junior officers, as we were known at that time, did the same.

And so began a long career—which, don’t get me wrong, I have loved—that made me cognizant of these unspoken expectations and their impact on all of us, especially on colleagues with children and other family responsibilities.

I felt a similar uneasiness over the course of my career dealing with and watching others deal with bullying bosses. As long as the complaint did not rise to the level of a formal griev-

ance or a protected equal employment opportunity (EEO) category complaint, it seemed the department was fine with turning a blind eye to supervisors who yelled at their subordinates or pressured them into taking on more work that cut into their private lives, as long as the supervisors themselves had the “correct” work ethic and “produced” for their own supervisors.

There were, of course, exceptions to this—bosses who did stand up and protect the work-life balance of their staff—but the general ethos was that this form of bullying was an acceptable way to manage and supervise, show results and get promoted.

A Paradigm Shift for All of Us, Especially Supervisors. We now stand at a watershed moment as the COVID-19 pandemic has forced us to examine our work culture and gives us the opportunity to make the department and its workforce stronger as a result. We can attend more to our private lives, enjoy the flexibility of working a few days per week from home and be just as productive, if not more so, than under the previous work regime and its rigid mentality. And we will likely be a lot healthier, both mentally and physically.

It’s time to rethink what it means to be a successful member of the Foreign Ser-

If we do not take steps to humanize our work culture, we risk failing to attract talent or losing the talent that we already have.

vice and what it means to contribute to the mission of the State Department. This holds especially true for supervisors. Of particular importance to entry-level FS members, supervisors must demonstrate the example of work-life balance, not just give it lip service.

They also need to model respectful behavior and promptly address instances of bullying. No quarter should be given to supervisors who argue that the ends justify the means. Gone should be the days when this was considered acceptable behavior to get the job done. Now we should focus on the process by which we achieve results, not only the results themselves.

Accountability and Recruitment/Retention. For change to happen, we need to hold people accountable for their behavior. Supervisors should be assessed on how they contribute to a new work culture that puts a premium on promoting a healthy work-life balance, while ensuring productivity and doing the work of the department.

Recently, one anonymous member of an FS-related Facebook group posted

that he felt intense guilt for disengaging from his bosses after hours but equally intense guilt if he was “on” and thus implicitly pressuring his subordinates to be “on” as well. Supervisors need to be held accountable for their own bullying behavior and that of others in their section, office or bureau in a way that is real and meaningful.

Changing this behavior and culture will not be easy. But if we do not take steps to humanize our work culture, we risk failing to attract talent or losing the talent that we already have. Other federal agencies and private companies that have committed to a healthy culture will be far more attractive to an emerging workforce that, by and large, does not want to be rewarded for “living to work.”

The mantra of the old-school Foreign Service was to “suck it up, buttercup.” That misguided sense of stoicism does not hold in today’s world, if it ever really did.

Please let us know what you think at member@afsa.org. Happy New Year! ■



High on Priorities, Short on Details

On Nov. 4, Administrator Samantha Power laid out her vision for USAID in a speech at Georgetown University, followed by an internal agency notice. Priorities most relevant to AFSA include:

- Expanding the Civil Service and Foreign Service over the next four years, with a focus on diversity, equity, inclusion and accessibility (DEIA).

- Empowering Foreign Service nationals (FSNs) and seeking more equitable benefits for contractors.

- Prioritizing locally led development.

The Administrator's speech came shortly after Secretary Blinken's Oct. 27 address on the modernization of American diplomacy. I want to share some thoughts on the Administrator's priorities and an observation on the two leaders' presentations in the context of their understanding of the Foreign Service.

Expanding the Career Workforce. I was heartened to hear the Administrator openly declare that USAID's current career GS and FS numbers are insufficient. I applaud her acknowledgment that this shortage has led to "unsustainable workarounds," as some 90 percent of our positions in bureaus for Global Health, Humanitarian Assistance, and Conflict Prevention and Stabilization are occupied by short-term contractors. Unfortunately, the Administrator did not address USAID's

long-term inability to undertake comprehensive strategic workforce planning.

We cannot generate a timely picture of USAID's entire workforce. I understand it's complicated, but so is development. Without the capacity and commitment to strategic workforce planning—and connecting it with budget and policy—"unsustainable" workarounds are likely to remain the norm. The commitment to securing genuine workforce capacity must come from the Administrator.

DEIA. The Administrator emphasized the hiring and retention of staff that look like America. AFSA (and the Foreign Service Act) agrees. But U.S. direct hires make up only about one-third of USAID's workforce. The most recent official report on diversity does not capture the balance, leaving us ignorant of the agency's true degree of resemblance to the U.S. population. We must address this issue.

Kudos to the Administrator for announcing a nearly 700-percent increase in the budget for paid internships and doubling the number of Payne Fellowships. These competitive initiatives broaden the recruitment range while respecting the mandate in the FS Act for a merit-based Foreign Service.

And while AFSA welcomes the plan for a chief diversity officer (CDO) and the

continued strengthening of the Office of Civil Rights and Diversity, AFSA would also like to see an emphasis on data transparency and a detailed DEIA barriers analysis, along with the naming of a career professional as CDO. Diversity and HR matters should not be politicized.

Empowering FSNs and Seeking Equity for Contractors. Our FSN colleagues are invaluable. AFSA looks forward to consultations about how FSOs can help bolster and support FSN empowerment. As we know, there are myriad security, logistical, legal, cultural and management complexities.

The Administrator made a commitment to equity among staff, citing as an example improved benefits for our contractor colleagues. But equity of individuals does not translate into equality of roles, benefits or responsibilities of hiring mechanisms. FSOs are subject to worldwide availability, high promotion and performance standards, security clearance mandates, and rigorous health and safety protocols. So, while all colleagues should be treated impartially, the agency should not seek to make these mechanisms interchangeable nor disregard its obligations—and President Biden's commitment—to career FSOs.

Locally Led Development. The Administrator reemphasized the importance of local development, committing at

least a quarter of development funds directly to local partners within the next four years. I would like to see the data and analysis undergirding this commitment, but I was pleased the Administrator acknowledged the heavy burden that local partnering places on staff. If the agency wants to get close to its target, it will need to expand the Foreign Service across all backstops and integrate career FSOs more effectively into Washington operations.

Like the Administrator, Secretary Blinken praised his institutions' employees (and for good reason!). But I was struck by the difference.

While the Administrator acknowledged USAID's chronic FSO shortage and praised USAID employees in aggregate, the Secretary spoke of the unique challenges to FS life (e.g., family sacrifices, hardship posts, clogged promotion pipelines and unaccompanied tours). I flag this not from bureaucratic envy, but because it is important for leaders to acknowledge the challenges facing their frontline workforce.

Indeed, the Secretary noted that "there's no substitute for face-to-face engagement. And there's no one more courageous, more intrepid, more enterprising than the U.S. Foreign Service."

I am hopeful that the Administrator's vision going forward will reflect this understanding. ■



New Year's Resolutions

Last fall, I presented two webinars on pre-retirement planning that more than 800 active-duty members viewed. Clearly, whatever shortcomings I may have elsewhere, knowledge of Foreign Service retirement is something I do have to offer. So, I will use this column to add to the list given in my November column of steps you can take to manage your retirement. The beginning of a new year is a great time to do your due diligence on these matters.

Be Knowledgeable. What you don't know *can* hurt you when it comes to the rules, procedures and deadlines for federal retirement benefits. So, please review the information found in the first 20 pages of the 2022 AFSA Directory of

Retired Members, which you should receive in the mail by mid-January. Also review the guidance in the Department of State's 2022 Foreign Service Annual Annuitant Newsletter, posted online at <https://RNet.state.gov> under the "What's New?" tab.

Benefits Checklist. Check out the "Retirement Planning Checklist for Current Retirees" posted on the Retirement Services section of the AFSA website at www.afsa.org/retirement-services. There you will find 14 items—such as ensuring that beneficiary designations are up to date—along with references for more information.

Prepare for the Inevitable. AFSA is frequently contacted by family members

of recently deceased retirees asking how to initiate survivor benefits. To assist them, we created a list of the steps to take, which is posted in the Retirement Services section of the AFSA website under "Reporting Deaths of Foreign Service Retirees or Survivors." The list is also included in the AFSA Directory of Retired Members. I recommend that you download or make a copy of the list, show it to your next-of-kin, and file it with your will.

Online Annuity Records. You can instantaneously update your tax withholdings, change your mailing address or download your Form 1099-R on www.employee-express.gov. Go to that website, click on "Sign in with

Login.gov" and then follow the steps to register if you have not done so already. Note that if you need to change where your annuity is electronically deposited, you must email PayHelp@state.gov.

Assistance from AFSA. If you have questions that are not answered in AFSA's or State's written guidance, contact AFSA's Counselor for Retirees Dolores Brown at brown@afsa.org or (202) 944-5510.

As 2022 progresses, she and I will continue to update the information resources in the Retirement Services section of the AFSA website. If you have not checked out that section lately, please peruse the more than 100 items posted there. ■

MSI Dispute Settlement
Continued from page 49

2016 MSI implementation disputes. This time, as noted above, AFSA filed an appeal and the FSLRB overturned the FSGB's decision in January 2021, which led to the current settlement agreement.

After AFSA won before the FSLRB in the 2015 and 2016 MSI disputes, the association wrote to Secretary of State Antony Blinken to ask the department to voluntarily pay the 2014 MSIs, since this was the only group of employees/annuitants who did not receive MSI payments, even though

the relevant language in the procedural precepts was identical in 2013, 2014, 2015 and 2016. Secretary Blinken declined our request.

AFSA's dedicated Labor Management team has devoted hundreds of hours over the past seven years to litigating MSI cases to ensure our members and all Foreign Service employees get what is rightfully theirs. These are your AFSA dues at work.

If you have any questions about this matter, please write to us at afsa@state.gov. ■



AFSA Governing Board Meeting Nov. 17, 2021

The board met by videoconference on Nov. 17 due to concerns over COVID-19. Any decisions by the Governing Board made virtually must be ratified when the board meets again in person, according to AFSA bylaws.

Awards: The board approved the selection of 10 identified individuals to receive AFSA's 2021 Sinclair Language Award for outstanding success in learning a Category III or IV language.

Associate Members: The board approved the applications of two new associate members.

Note: Jay R. Raman (State) and Christine Pagen (USAID) were appointed to the Foreign Service Impasse Disputes Panel, which resolves impasses in negotiations between AFSA and the foreign affairs agencies. The appointments were made by the chair of the Federal Service Impasses Panel from two names submitted by AFSA and two by the foreign affairs agencies. The December AFSA News mistakenly listed both of AFSA's nominees as having been appointed; only Mr. Raman was. ■



AFSA's Congressional Advocacy Bears Fruit

In 2021, AFSA unveiled its policy priorities for the 117th Congress with the mission of promoting morale and retention in the Foreign Service, and achieving Foreign Service parity with the military and other government employees.

We are proud to report that this year, two bills that have been AFSA priorities passed the Senate and the House with bipartisan support and have been signed into law: the Helping American Victims Afflicted by Neurological Attacks (HAVANA) Act (S.1828) and the Jaime Zapata and Victor Avila Federal Officers and Employees Protection Act (S.921).

The HAVANA Act, signed into law on Oct. 8, authorizes the Department of State, the CIA and other agencies to provide payments for agency personnel and their families who incur brain injuries from

hostilities while on assignment both domestically and abroad.

This bill seeks to ensure that those serving our country—including all members of the Foreign Service—who suffer from anomalous health incidents (AHI, also known as Havana syndrome) are treated the same way as a soldier who suffers a traumatic brain injury on the battlefield.

AFSA advocated for expansion of the scope of employees eligible to receive benefits associated with AHIs beyond the State Department—and was successful in doing so through a provision in the National Defense Authorization Act for Fiscal Year 2021. AFSA is closely monitoring FY22 appropriations to fund the payments, as well.

The Jaime Zapata and Victor Avila Federal Officers and Employees Protection Act,

We are proud to report that this year, two bills that have been AFSA priorities passed the Senate and the House with bipartisan support and have been signed into law.

signed into law on Nov. 18, grants extraterritorial jurisdiction over criminal conduct involving the killing or attempted killing of a federal employee. The bill ensures that those who commit such crimes against a federal employee serving overseas can be brought to justice.

AFSA worked with the Federal Law Enforcement Officers Association, a non-profit professional association exclusively representing federal law enforcement officers, to advocate for the bill's passage into law.

The need for this legislation stems from a U.S. Court of Appeals for the D.C. Circuit decision to vacate convictions for the 2011

murder of Jaime Zapata, a Homeland Security Investigations special agent who was ambushed in Mexico by a drug cartel.

In its ruling, the court held that the portion of law applying to the killing or attempted killing of federal employees was strictly domestic in scope. This was a change from prior case law that had held the statute applied extraterritorially and created a dangerous loophole that placed all governmental personnel stationed overseas at risk.

AFSA looks forward to reporting further progress as more of our 117th Congress policy priorities are signed into law and implemented. ■

FEHB Insurance and Benefits Presentation

On Nov. 4, AFSA welcomed Paula Jakub, CEO and executive vice president of the American Foreign Service Protective Association and subject matter expert in federal health benefits, for a Zoom presentation to speak about the 2022 Federal Employees Health Benefits (FEHB) Insurance and Benefits Program.

Ms. Jakub reminded attendees that under FEHB, there are no pre-existing condition limits. The U.S. government continues to pay about 75 percent of each enrollee's premium, and the average enrollee premium for 2022 has increased by an average of just 3.8 percent.

She provided an overview of initiatives taken by the Office of Personnel Management for the upcoming year, which center on quality of care, affordability of coverage and access to care.

As a result of the COVID-19 pandemic, programs now also include telehealth and telemedicine for members located in the U.S. and overseas, in-home programs and smart health-care devices. Ms. Jakub encouraged attendees not to let COVID-19 restrictions keep them from seeking care.

To learn more about FEHB, AFSA members can view the entire presentation at bit.ly/FEHBpres. ■

AFSA Holds Global Town Halls

During the month of November, AFSA President Eric Rubin and AFSA constituent agency vice presidents held three virtual town halls for AFSA members across different regions of the world.

In each session, Ambassador Rubin provided an overview of the most pressing issues currently facing the Foreign Service workforce and how AFSA is supporting members on those issues.

"There is a lot of expectation for change and reform that we at AFSA are determined to meet," he said in opening remarks at the Nov. 5 town hall, "but we need partners in the administration and in the leadership in our agencies. We're not satisfied with the way things are."

Almost all of the Foreign Service is vaccinated against COVID-19, Amb. Rubin said, except for those who applied for religious, health or disability exemptions. This is critical to ensuring that diplomacy and consular work continue at U.S. missions. The Foreign Service must balance personnel safety with justifying to Congress and taxpayers the cost of sending FSOs overseas.

Domestically, AFSA supports the most recent announcement from the Office of Personnel Management deferring the full return to in-office work. Amb. Rubin pointed to a statement made in early November by

Deputy Secretary of State for Management and Resources Brian McKeon in which he said there's no going back to the status quo ante. There will be more telework and more flex time, with the exception of classified work, which must be done on-site.

The Centers for Disease Control and Prevention's suspension of dogs entering the U.S. from 113 countries considered high risk for dog rabies continues to pose challenges to the FS community. Amb. Rubin wrote to CDC Director Rochelle Walensky, and Deputy Secretary McKeon raised the issue with her, as well.

Certain accommodations have already been made for the Foreign Service, including additional testing laboratories and ports of entry, but AFSA continues to push for further improvements.

(Shortly after the AFSA town hall series concluded, the CDC announced a change to its suspension policy. Effective Dec. 1, dogs vaccinated in the United States by a licensed veterinarian may re-enter the U.S. from a high-risk country without a CDC dog import permit. See bit.ly/CDCdogs for more information.)

Amb. Rubin expressed AFSA's pleasure with the appointment of Ambassador Jonathan Moore and Ambassador Margaret Uyehara to lead the State Department's response to the "anomalous

There is a lot of expectation for change and reform that we at AFSA are determined to meet, but we need partners in the administration and in the leadership in our agencies.

—AFSA President Eric Rubin

health incidents," also known as Havana syndrome.

"Our leadership is overdue in responding to the very serious health incidents that have occurred and that impact our colleagues," said Amb. Rubin. In comparison to the CIA, he noted, none of the Foreign Service agencies has adequately recognized and addressed the issue.

AFSA recently signed a settlement agreement on a meritorious service increase case on behalf of 450 current and former employees, winning about \$6 million in compensation for unpaid MSI increases. See page 49 to learn more.

"This is an example of us going to bat for our members," Amb. Rubin said. "We will fight when we think our agencies are making wrong decisions that deny people what they deserve and what they're owed."

He went on to report that many Foreign Service members are again serving as directors and senior directors at the National Security Council. While the Foreign Service has traditionally been represented on the council, their presence was

reduced during the previous administration, and AFSA is pleased to see them back at the table.

Diversity continues to be a priority for AFSA. Amb. Rubin acknowledged that he's seen improvement in some areas since he joined the Foreign Service in 1985, but there is still significant progress to be made.

"We're working closely with Ambassador Gina Abercrombie-Winstanley at State and with all of our agencies to come up with an aggressive, positive agenda starting with recruitment and hiring, going through key questions of evaluations, promotions, attrition and retention," he said. "We've got to do better."

Finally, Amb. Rubin discussed AFSA's parity agenda for the Foreign Service and noted that the Foreign Service Families Act, which is strongly supported by the association, is moving forward in Congress. See page 53 to learn more about the recent successes of AFSA's efforts on Capitol Hill.

AFSA welcomes input on issues of concern to members at members@afsa.org. ■

Inside Diplomacy Event**USAID at 60: Looking Forward**

On the occasion of the 60th anniversary of the legislation that created the U.S. Agency for International Development, AFSA President Eric Rubin hosted USAID Administrator Samantha Power to discuss her vision for the agency.

Since President John F. Kennedy signed into law the Foreign Assistance Act in 1961, the U.S. and the world are facing new challenges that will shape aid policy and programming, observed Ambassador Rubin in opening remarks at the latest Inside Diplomacy event, held virtually on Nov. 4.

"[We are] moving away from relentless war and the military tool, which has characterized American foreign

policy for a long time, toward what President Biden calls relentless diplomacy and development," Administrator Power noted. "These tools are lower cost, higher impact, and too often underutilized."

She continued: "The president's decision to elevate USAID to the National Security Council is a reflection of the belief that you have to have the three legs of the stool: defense, diplomacy and development."

The Administrator also outlined the pillars of her reform agenda, which emphasizes making USAID more accessible, more equitable and more responsive.

Accessibility, she said, begins foundationally by

recruiting and retaining a workforce that looks like America. Equity will require increased partnering with smaller, more localized organizations, which may lack the infrastructure to manage the regulatory and fiduciary requirements of a USAID contract, to ensure they can benefit from foreign assistance. Responsiveness means listening to the countries with which we work to tackle the key challenges of our time and helping them develop indigenous capacities for crisis response.

To learn more about Administrator Power's USAID reform agenda, see page 51.

Inside Diplomacy is a series of discussions that



USAID Administrator Samantha Power shares her vision for the agency.

explore current national security issues as they relate to foreign policy and the profession of the Foreign Service.

Members can visit afsa.org/videos to view the conversation. ■

Diplomats at Work Event**A Day in the Life of a Development Professional**

AFSA hosted Nancy Ostrowski, a USAID Foreign Service officer, for a virtual event on Nov. 18, to discuss the realities of development field work.

She began by explaining that international development aims to advance a nation's capacity systems in areas such as health, education, governance, civil society and the environment.

"We're living in an increasingly interconnected world," she said. "Strengthening the systems of a country for the long-term raises everyone up."

As for a routine day's work, Ms. Ostrowski said, "it varies, because each country has different actors and agencies that are present, depending on the country's development needs."

During her first assignment, she served as a program economist in Moldova, where she designed a program for business development reform.

By contrast, at her post in South Sudan, her work focused on building government capacity to manage oil reserves. She and her colleagues left Juba in a C-130 military aircraft when the country descended into civil war.

Nancy Ostrowski has been a USAID FSO for eleven years and is currently attending the Dwight D. Eisenhower School for National Security and Resource Strategy at the National Defense University.

Her essay "Getting Off the X," a personal account of 9/11, appeared in the September 2021 *FSJ*.

Diplomats at Work is a speaker series that tells the stories of the Foreign Service, introducing the important and varied work of diplomats to new audiences as part of AFSA's outreach efforts.

A recording of this event is available at youtube.com/AFSATube. ■

2021 Federal and State Tax Provisions for the Foreign Service

The American Foreign Service Association is pleased to present the 2021 Tax Guide, your first step to self-help for filing 2021 tax returns. This annual guide summarizes many of the tax laws that members of the Foreign Service community will find relevant, including changes mandated by new legislation.

Although we try to be accurate, this article reviews complex tax issues affecting many individuals differently. Readers should always follow up with IRS product pages for each form and publication mentioned, which are designed as extensions of the PDF versions and instructions. Always check the applicability and “last reviewed” dates of these resources.

Even then, statutes and case law are the only completely authoritative sources. Many credits, deductions or other calculations (e.g., depreciation, foreign asset reporting or 1031 exchanges) are best done by a competent professional. Consultation with a tax professional for complete answers to specific questions is recommended; readers cannot rely on this article or the IRS website as a justification for their position on a tax return.

In addition to highlights of new 2021 tax legislation affecting individuals, we also provide readers with information on tax issues affecting investments in real estate, capital gains, alimony, the Foreign Earned Income Exclusion (FEIE), filings related to foreign assets and income, and other important topics relevant for 2021 tax returns.

When this article was finalized for early 2022 publication, Congress was still debating the Build Back Better Act, which may include significant changes to tax law affecting 2021 tax returns. Readers should review the provisions contained in any tax legislation signed into law between November 2021 and the day they file their tax returns in 2022 for changes that might bear on the information provided in this article. Following the federal section is the state-by-state guide, which includes information on state domicile, income tax rates and retirement incentives.

AFSA Senior Labor Management Adviser James Yorke (YorkeJ@state.gov), who compiles the Tax Guide, would like to thank Christine Elsea Mandojana, CPA, CFP® of CEM Global Tax

Planning, LLC, and her team for preparing the section on federal tax provisions. Thanks also to Hallie Aronson, Esq., and Shannon Smith, Esq., of Withers Bergman, LLP, for their contributions, particularly regarding foreign accounts and asset reporting.

Filing Deadlines & Extensions

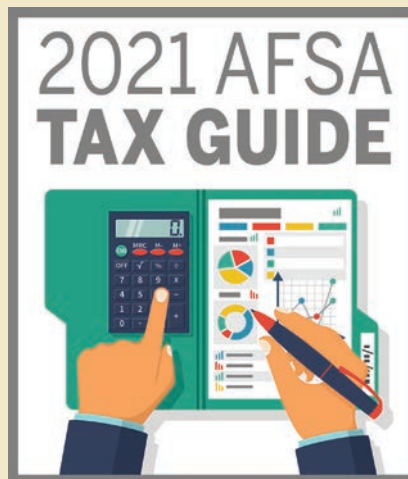
The deadline for filing 2021 individual income tax returns is April 15, 2022. U.S. citizens and resident aliens living outside the United States are allowed an automatic two-month extension for filing and paying federal taxes to June 15, 2022. To qualify for the June 15 automatic extension, a taxpayer must meet the following requirements: (1) on the regular tax return due date, the taxpayer is living outside of, and their main place of business or post is outside of, the United States and Puerto Rico (or the taxpayer is in the military or naval service on duty outside the United States or Puerto Rico); and (2) the taxpayer attaches a statement to the tax return specifying their

qualifications for this automatic extension. Taxpayers claiming the extension should also write “taxpayer abroad” at the top of Form 1040.

An additional extension to Oct. 17, 2022, may be obtained by filing Form 4868. Certain taxpayers claiming the Foreign Earned Income Exclusion (FEIE) on their federal tax return may qualify to extend their return beyond the Oct. 17 deadline using Form 2350 (instead of Form 4868). An extension to Dec. 15 may be available to certain overseas taxpayers who filed a Form 4868, but are unable to meet the Oct. 17 deadline due to certain qualifying circumstances.

We recommend that you consult with a qualified tax professional before availing of these additional extensions. Taxpayers who take advantage of a federal extension must also check their state filing deadlines to avoid inadvertently missing them, because many states do not conform to the same federal extensions or extension deadlines.

Although the IRS should not charge interest or late payment penalties for returns filed under the June 15 automatic deadline, it often does. The taxpayer generally must call the IRS to have the interest or late penalties removed. For returns extended beyond June 15, however, the extension granted to the taxpayer is an extension to file but not an extension to pay. As such, the IRS will charge late payment penalties and interest for payments made after the April 15 deadline. Most states will likewise charge late payment penalties and interest for tax payments made after the state’s initial tax filing deadline.



Form 1040 Has Been Revised for 2021

As has been the case for decades, U.S. taxpayers must report "all income from whatever source derived" on IRS Form 1040, which has been slightly revised again this year. Note that this article discusses the most recent draft as of Dec. 12, 2021; the form may change before the final 2021 Form 1040 and accompanying schedules are approved. Adjustments, deductions and credits remain matters of "legislative grace," so it is important to understand those statutes, regulations, forms and instructions when you claim a credit or deduction.

Schedule 1: Report additional income and adjustments, such as tax refunds or credits; alimony received for certain divorces (discussed on page 63); unincorporated or single-member LLC business income or loss (see Schedule C); rental real estate, royalties or other pass-through business income (see Schedule E); unemployment compensation; FEIE income, student loan interest deduction, one-half deduction for self-employment taxes and educator expenses.

Schedule 2: Report additional taxes such as the alternative minimum tax, self-employment tax and household employment taxes.

Schedule 3: Claim credits such as the foreign tax credit, credit for child and dependent care, and education credits.

The lettered schedules, commonly A through E, remain as follows:

(A) Itemized deductions, e.g., medical and dental expenses, deductible taxes and interest paid, gifts to charity, casualty losses from a federally declared disaster, and others. Taxpayers should file Schedule A only if their itemized deductions are higher than the standard deduction for the tax year.

(B) Interest, dividends, and foreign trusts and accounts.

(C) Profit or loss from business (sole proprietors and single-member LLCs).

(D) Capital gains and losses, e.g., investment sales and certain capital gains from the sale of certain realty and virtual currency investments.

(E) Supplemental income and loss from rental real estate, royalties, partnerships, S corporations, estates and trusts.

Many other lettered schedules and incentive-specific forms (e.g., Form 8283 Noncash Charitable Contributions, Form 8889 Health Savings Accounts, Form 8938 Specified Foreign Financial Assets) and corresponding worksheets may be necessary. All are available from the IRS, most with corresponding product pages and instructions.

AFSA recommends that members review the IRS Form 1040 information webpage, "About Form 1040, U.S. Individual Income Tax Return"; the Form 1040 Instructions; Publication 17, "Your Federal Income Tax"; and this year's IRS Nationwide Income Tax Forums Online.

2021 Individual Income Tax Rates & Brackets

2021 Individual Income Tax Rates & Brackets				
Married Filing Jointly				
Bracket	Lower Limit	Upper Limit	Max Tax Per Individual Bracket	Max Possible Incremental Tax for Income Within Bracket Range
10%	\$0	\$19,900	\$1,990	\$1,990
12%	\$19,901	\$81,050	\$7,338	\$9,328
22%	\$81,051	\$172,750	\$20,174	\$29,502
24%	\$172,751	\$329,850	\$37,704	\$67,206
32%	\$329,851	\$418,850	\$28,480	\$95,686
35%	\$418,851	\$628,300	\$73,308	\$168,994
37%	\$628,301	-	-	-
Head of Household				
Bracket	Lower Limit	Upper Limit	Max Tax Per Individual Bracket	Max Possible Incremental Tax for Income Within Bracket Range
10%	\$0	\$14,200	\$1,420	\$1,420
12%	\$14,201	\$54,200	\$4,800	\$6,220
22%	\$54,201	\$86,350	\$7,073	\$13,293
24%	\$86,351	\$164,900	\$18,852	\$32,145
32%	\$164,901	\$209,400	\$14,240	\$46,385
35%	\$209,401	\$523,600	\$109,970	\$156,355
37%	\$523,601	-	-	-
Unmarried				
Bracket	Lower Limit	Upper Limit	Max Tax Per Individual Bracket	Max Possible Incremental Tax for Income Within Bracket Range
10%	\$0	\$9,950	\$995	\$995
12%	\$9,951	\$40,525	\$3,669	\$4,664
22%	\$40,526	\$86,375	\$10,087	\$14,751
24%	\$86,376	\$164,925	\$18,852	\$33,603
32%	\$164,926	\$209,425	\$14,240	\$47,843
35%	\$209,426	\$523,600	\$109,961	\$157,804
37%	\$523,601	-	-	-

2022 Form W-4 Withholding Certificate

Taxpayers usually do not think to revise their Form W-4 withholdings until April or until they have paid their final 2021 taxes. Delaying a Form W-4 update may result in taxpayers withholding taxes on their wages based on an old calculation for several months of 2022. Don't wait. AFSA recommends readers revise their Form W-4 (using the 2021 form) via their human resources office or through their employer's online portal (e.g., Employee Express for State Department employees) as soon as possible. Promptly doing so will help you avoid over-withholding or playing catch-up due to under-withholding for several months.

For help in calculating withholding, the IRS built a withholding estimator (www.irs.gov/W4App). Please note this estimator may not work well for taxpayers with rental properties, those claiming the FEIE or for those who potentially have other complicated tax issues in their returns. Taxpayers with these complications should complete the worksheets provided with Form W-4 and/or consult a tax professional. Form W-4 no longer allows exemptions for dependents but does account for the child and other dependent tax credits available under current law.

Standard Deduction

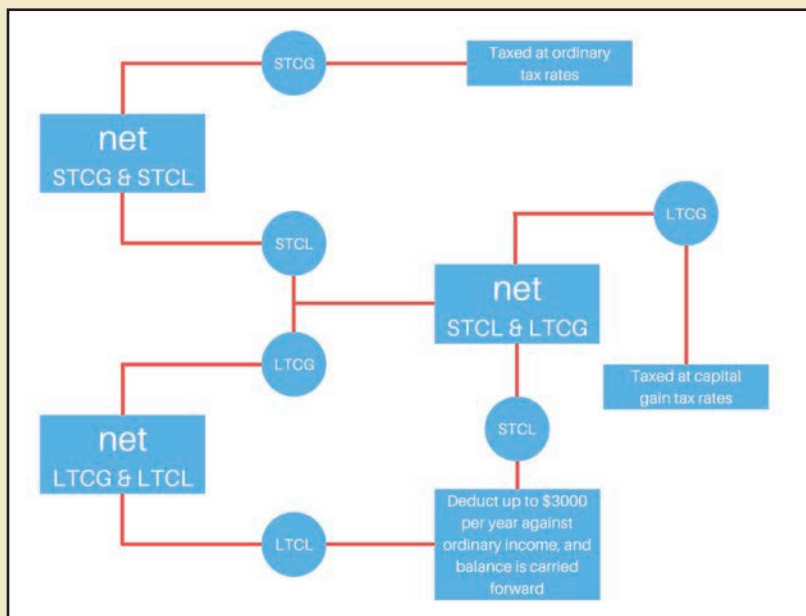
The standard deduction has gone up slightly this year:

- \$25,100 married filing jointly (MFJ),
- \$18,800 for heads of household (HOH), specifically defined by Internal Revenue Code (IRC) Section 2(b), and
- \$12,550 for single taxpayers and married individuals filing separately (MFS).

The personal exemption remains \$0 for 2021.

Capital Gains for Sale of Capital Assets Such as Stocks & Similar Securities

Determining the correct tax rate for capital gains requires taxpayers to first categorize their capital gains as short-term (gain from investments held for less than one year) or long-term (gain from investments held for one year or more). Next, taxpayers net their short-term capital gains (STCG) against their short-term capital losses (STCL), and their long-term capital gains (LTCG) against their long-term capital losses (LTCL). The results are taxed per the illustration below:



Any net LTCG that results from this process is taxed at the capital gains rates in the table below:

2021 Capital Gain Tax Rates & Brackets		
Single		
Bracket	Lower Limit	Upper Limit
0%	\$0	\$40,400
15%	\$40,401	\$445,850
20%	\$445,851+	
Married Filing Jointly or Qualified Widow		
Bracket	Lower Limit	Upper Limit
0%	\$0	\$80,800
15%	\$80,801	\$501,600
20%	\$501,601+	
Head of Household		
Bracket	Lower Limit	Upper Limit
0%	\$0	\$54,100
15%	\$54,101	\$473,750
20%	\$473,751+	
Married Filing Separately		
Bracket	Lower Limit	Upper Limit
0%	\$0	\$40,400
15%	\$40,401	\$250,800
20%	\$250,801+	

There are exceptions to these rates for certain types of capital gains, such as Section 1202 qualified small business stock, net capital gains from collectibles, and Section 1250 unrecaptured gains (explained in "Investments in Real Estate," on page 59).

Finally, and closely related, an additional 3.8 percent net investment income tax may apply to some forms of investment income, including some capital gains for taxpayers with modified adjusted gross income (AGI) above:

- \$250,000 for those MFJ or qualifying widow with a dependent child,
- \$200,000 HOH or single, and
- \$125,000 for those MFS.

Virtual Currency

In recent years, the IRS has placed increased scrutiny on virtual currency transactions. The draft 2021 Form 1040 illustrates this increased scrutiny by requiring taxpayers to confirm whether the taxpayer received, sold, exchanged or otherwise disposed of any financial interest in any virtual currency during 2021. Additionally, virtual currency held in accounts outside the United States should be reported as a foreign asset on the FinCen114 (FBAR) and Form 8938 if reporting thresholds are met. In 2019, the IRS released guidance and FAQs related to virtual currency. These FAQs define virtual currency and provide guidance on taxable events related to virtual currency. The FAQs can be found at bit.ly/virtual-currency-transactions.

Readers should particularly note that taxpayers who use virtual currency to pay for goods or services or who sell virtual currency must report

the transaction(s) on their income tax return. Taxpayers who receive virtual currency as payment for services must report currency received as income on their tax return. Virtual currency that a taxpayer holds as an investment is generally taxed as a capital gain or loss, as described in the preceding section.

AFSA recommends consulting IRS Notice 2014-21, Revenue Ruling 2019-24 and the FAQs to determine the tax treatment, if any, of a transaction.

Investments in Real Estate

Taxpayers generally invest in real estate in four scenarios:

Scenario 1: To live in as their personal residence.

Scenario 2: For use as a vacation home.

Scenario 3: To live in as their personal residence, but may rent it out at times when not living in it.

Scenario 4: To rent to a third party strictly for investment income purposes with no personal use.

Adjusted Basis

In all four scenarios, it is important to properly calculate the adjusted basis of the property. Please refer to Tax Topic 703; Publication 551; Form 1040 Schedule D with instructions; IRC Sections 1011, 1012 and 1014 through 1017; and associated tax regulations beginning at 26 CFR Sec. 1.1012-1. Recent iterations of the annual tax seminar offered by the Foreign Service Institute have illustrated how mistakes in tracking basis can result in incorrectly calculated depreciation of rental properties and incorrectly reported gain or loss from the sale of real estate. Please contact the FSI Transition Center for a link to view the most recent seminar, which discusses the permitted approaches to correct mistakes in basis.

Scenario 1: Personal Residence Never Rented. While living in the property as a personal residence, a taxpayer may deduct mortgage interest and property taxes as an itemized deduction on Schedule A, subject to limitations. Note that current tax law allows a taxpayer to deduct mortgage interest up to current mortgage limits (\$375,000 MFS/\$750,000 MFJ) unless the mortgage meets the requirements for grandfathered mortgage limit of \$500,000 MFS/\$1 million MFJ) for up to two properties, a personal residence and a second home personally used by the taxpayer. Interest paid on home equity loans (including popular HELOCs) is no longer deductible unless the proceeds from the loan are used to substantially improve the property on which the HELOC is taken, and the total mortgage loan balance (including home equity loans) stays within the permitted mortgage limits.

Scenario 2: Vacation Home. A vacation home is a home that may be used by you and is rented out at times during the year. If you use the vacation home without renting it out, you may deduct the mortgage interest and property taxes on

Schedule A, subject to limits as described in Scenario 1. If you rent out your vacation home for fewer than 15 days during the year, you are not required to report the rental income on your tax return and you may still deduct the mortgage interest and taxes on Schedule A. If you rent the vacation home out more than 14 days, but use it personally for the greater of 14 days or 10 percent of the number of days rented, it is considered a personal residence and you may not deduct rental expenses greater than rental income. Mortgage interest and real estate taxes allocated to personal use are reported on Schedule A, subject to limitations. Mortgage interest, real estate taxes and other deductible expenses (including depreciation) allocated to rental use are reported on Schedule E using the vacation home rules.

Scenarios 3 and 4: Rental Property. Real estate that you purchase as a personal use home and then convert to rental status (or vice versa) or real estate that you purchase for immediate rental to a third party both have similar requirements for calculating depreciation during the rental period and for capital gain or loss calculations upon sale. During periods when the property is rented, the taxpayer must report the gross rental income received and deductible expenses paid on Schedule E. Please review the annual Foreign Service Institute Tax Seminar presented each February (please contact the FSI Transition Center for a link to view the most recent seminar) for complications to consider when deciding which expenses are immediately deductible and which expenses must be capitalized and depreciated during rental use.

Depreciating Rental Property Used to Produce Income

During periods when real estate is rented, the IRS requires the taxpayer to depreciate the property over the IRS-defined recovery period. To calculate annual depreciation, a taxpayer must know: (1) the property's adjusted cost basis and fair market value at time of rental conversion (the taxpayer must use the lower of the fair market value or adjusted basis as the depreciable basis); (2) adjustments to basis (tracked throughout the life of the property); (3) the date the property was placed in service as income-producing; and (4) the IRS-mandated depreciation method and convention. The IRS requires a taxpayer to depreciate buildings, certain land improvements and other types of capital assets—all annually. The IRS, however, prohibits a taxpayer from depreciating land, including the land upon which a depreciable asset sits. So, land values must be accounted for separately. Property used for personal purposes may not be depreciated and claimed for tax purposes.

Taxpayers who believe they have sufficiently documented their property to begin using it for income-producing purposes should contact a tax professional to properly set up the prop-

erty for tax reporting purposes, calculate deductible expenses (including depreciation), account for income derived from the property and file correct tax forms on time each year. Readers should note that the depreciable basis of the property must be adjusted for prior mandatory depreciation deductions when a previously rented property converts back to rental use after a period of personal use. Failure to include the proper amount of depreciation on the Schedule E can result in an incorrect accounting method, which may require a change in accounting method (Form 3115) or an amended return, depending on the mistake made and/or the number of years depreciation was improperly reported on the Schedule E.

AFSA recommends also reading Tax Topics 703 (basis), 704 (depreciation) and 414 (rental property); the Schedule E and Form 1040 instructions; IRC Sections 167 (depreciation), 1012 (cost basis), 1011 (adjusted basis) and 1016 (adjustments to basis); associated basis and depreciation regulations; and Publications 527 and 946.

Selling a Principal Residence—IRC Section 121

Taxpayers who sell real estate used as a principal residence at some time during the taxpayer's ownership may qualify to exclude all or a portion of their net taxable capital gain under the provisions of IRC Section 121. A taxpayer who used the property as a principal residence and also rented out the property can only exclude the qualifying IRC Section 121 capital gain, which is the capital gain other than the gain created under IRC Section 1250 (see below for a discussion of IRC Section 1250). IRC Section 121 allows an exclusion of qualifying capital gain up to \$500,000 MFJ or \$250,000 for all other filing statuses. To qualify for the full IRC Section 121 exclusion, the taxpayer(s): (1) must have owned the home and lived there at any time for at least two of the last five years before the date of the sale (but see Military Families Relief Act, below); (2) cannot have acquired the home in a 1031 exchange within the five years before the date of the sale; and (3) cannot have claimed this exclusion during the two years before the date of the sale.

An exclusion of gain for a fraction of these upper limits may be possible if one or more of the above requirements are not met. Taxpayers who sell their principal residence for a profit of more than \$250,000 (\$500,000 for MFJ) will owe capital gains tax on the excess. Additionally, capital gain attributed

to periods of nonqualified use cannot be excluded under IRC Section 121. AFSA recommends Topic 701, Publication 523, IRC Sec. 121, and related regulations.

Military Families Tax Relief Act of 2003

According to the Military Families Tax Relief Act of 2003, the five-year period to qualify for the exclusion under IRC Section 121 may be suspended for members of the Foreign Service for up to 10 years during which the taxpayer has been on a qualifying Foreign Service assignment. This act also excludes periods of "qualified official extended duty" from nonqualified use treatment. In addition to the recommended reading from the previous section, AFSA recommends IRC Sec. 121(d)(9) and 26 CFR Sec. 1.121-5.

Selling a Property That Was Previously Rented—IRC Section 1250

Taxpayers who sell a property that was used as a rental property at any time during the taxpayer's ownership must reduce the property's adjusted basis by the mandatory depreciation required during the rental period of the property (even if the taxpayer did not properly claim depreciation deductions) before calculating the final net taxable capital gain from the property sale. The portion of the net capital gain created from the mandatory depreciation (whether or not claimed during the rental period(s)) is taxed as IRC Section 1250 unrecaptured gain and is not eligible for capital gain exclusion under IRC Section 121. The portion of the remaining net capital gain is eligible for exclusion under IRC Section 121 if all requirements are met. Due to the impact of IRC Section 1250 unrecaptured gain rules, taxpayers who sell a property that was previously rented often still have a tax bill due even if they qualify to exclude a portion of their net capital gain under IRC Section 121. AFSA recommends Topic 701, Publication 523, IRC Sec. 1250, and related regulations.

Non-Rental Business Use of Home

Although most Foreign Service families find themselves in government-funded housing overseas much of the time, some may own property in the United States that they both occupy for personal purposes and use to operate a private business on the side. To qualify for a deduction for business-related expenses for a portion of a residence used for a business, a taxpayer must use a portion of their home exclusively and regularly as a principal place of business (and file a Schedule C to report the business activity). A taxpayer who meets that threshold must then either calculate the actual expenses of the home office—e.g., cost of a business phone line and part of state and local property taxes, utilities, mortgage interest and depreciation—or use the IRS' simplified method based on a flat rate for the square footage used for business (up to a maximum of 300 square feet). Also

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note that expenses incurred for the entire home, such as property taxes, must be prorated based on the percentage of the home used exclusively for the business if you choose the regular (not simplified) calculation. For more information, contact a professional and follow up with IRS Topic 509, Publication 587, the instructions for Form 8829, 1040 Schedule C, and IRC Sections 162, 212, and associated regulations.

Three Separate but Related Child & Dependent Credits

Child Tax Credit. The American Rescue Plan Act (ARPA) signed into law on March 11, 2021, increased the age allowed to qualify (now up to age 17 as of Dec. 31, 2021); expanded the tax credit per qualifying child; and added a provision to pay one-half of the 2021 expanded portion of the credit monthly through Dec. 31, 2021. The original child tax credit of up to \$2,000 for each qualifying child remains, as do the original qualifying thresholds (modified adjusted gross income up to \$400,000 if MFJ, or up to \$200,000 for all other filing statuses for the maximum \$2,000 per qualifying child). ARPA added an additional credit of up to \$1,600 per qualifying child ages 5 and under as of Dec. 31, 2021, and up to \$1,000 per qualifying child ages 6 through 17 as of Dec. 31, 2021. In addition, ARPA authorized the IRS to pay out one-half of the expanded portion of the child tax credit to qualifying taxpayers as equal monthly payments from July 15, 2021, through Dec. 15, 2021. Only taxpayers who meet the expanded credit's modified adjusted gross income thresholds (up to \$150,000 if MFJ or qualifying widow/er; \$112,500 if HOH; or \$75,000 if single or MFS) and who have a principal place of abode in the United States (if MFJ, at least one spouse must have a principal place of abode in the United States) for more than one-half of 2021 qualify for the expanded credit. Additionally, the entire child tax credit (the original credit and the expanded credit) is fully refundable, but only if the taxpayer has a principal place of abode in the United States for more than one-half of 2021.

ARPA treats active-duty military members serving the United States abroad as having a principal place of abode in the United States for the purposes of this credit. Current law does not allow this same treatment for members of the U.S. Foreign Service posted abroad. AFSA has been actively working with Congress to include language in future legislation that will allow members of the U.S. Foreign Services to qualify as having a United States abode even when posted abroad, but as of press time, AFSA is not certain if this language will ultimately be included in any final legislation affecting 2021 or later year tax returns. Consequently, members of the U.S. Foreign Service who are posted abroad for more than one-half of 2021 may be required to return any

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advanced child tax credit payments they received during 2021 when they file their 2021 tax return.

Other Dependent Credit. A separate but related Other Dependent Credit of up to \$500 is available, often for those who do not meet the qualifying child requirement or for other dependent relatives. Calculate both the child tax credit and the other dependent credit on the Child Tax Credit and Credit for Other Dependents Worksheet. The worksheet and a flow chart for determining "Who Qualifies as Your Dependent?" are in the Form 1040 instructions. AFSA also recommends IRS Publication 5307, Publication 972, the instructions for 2021 Schedule 8812, and IRC Sec. 24 for the Child Tax Credit and Other Dependent Credit.

Child and Dependent Care Tax Credit. Qualifying taxpayers with a qualifying dependent may be separately eligible for a credit for part of their child and dependent care expenses. A qualifying taxpayer is a taxpayer who earned income (not excluded under FEIE), looked for work and obtained work by the end of the tax year, or was a qualifying full-time student during the tax year. Most MFS taxpayers will not qualify. In the case of married taxpayers, both taxpayers must meet at least one of these requirements. For 2021, ARPA increased the dollar limit for child and dependent care qualifying expenses from \$3,000 to \$8,000 for one qualifying individual and from \$6,000 to \$16,000 for two or more qualifying individuals. Taxpayers who utilize a Dependent Care FSAFEDS (DCFSA) account to pay for qualifying dependent care expenses must still file Form 2441 to report that they used the funds for qualifying dependent care. Taxpayers who pay for qualifying expenses greater than the enhanced DCFSA limits allowed (see the next section) can claim a credit on Form 2441 for the excess amounts paid up to the 2021 Form 2441 limits.

In addition to changes in the income threshold permitting a higher credit calculation, ARPA made the child and dependent care credit refundable for taxpayers who have a principal place of abode in the U.S. for more than one-half of 2021. In the case of a joint return, only one taxpayer must meet the U.S. abode requirement. As with the enhanced child tax credit, members of the U.S. Foreign Service who serve abroad for more than one-half of 2021 will not qualify for the refundable portion of this credit unless Congress acts to allow their qualification. However, members of the Foreign Service serving abroad for more than one-half of 2021 can still qualify for the non-refundable credit.

To claim this credit for foreign care providers who do not have a U.S. taxpayer identification number (either a Social Security Number or Employer Identification Number), enter "LAFCP" (Living Abroad Foreign Care Provider) on Form 2441 in the space for the care provider's taxpayer identification number. AFSA recommends IRS Tax Topic 602, Form 2441 and

instructions, as well as Form 1040 Schedule 3 and corresponding Form 1040 instructions.

For all three credits related to children and dependents, qualifying child rules can quickly become complex, especially in the case of divorce or separation.

Health Care Savings Account (HSA) & Flexible Savings Account (FSA)

In 2021, taxpayers covered by a self-only high-deductible insurance plan may contribute up to \$3,600 to an HSA. Individuals with family high-deductible insurance coverage may contribute up to \$7,200 for 2021. HSA 2021 contributions are due by the 2021 individual tax filing deadline (currently April 15, 2022).

Distinct from an HSA, an FSA is a tax-advantaged account allowing an employee to contribute pre-tax wages to pay for qualifying medical expenses (as in the case of the Health Care FSAFEDS account) or to pay for qualifying dependent care (as in the case of the DCFSA account). The Consolidation Appropriation Act (CAA) signed by Congress on Dec 27, 2020, permits FSA administrators to allow certain carryover and grace periods for FSA accounts. FSAFEDS has adopted many of these provisions. The Health Care FSAFEDS (HCFSA) allows unlimited carryover for re-enrolled participants for the 2020 and 2021 plan years. To take advantage of these carryover provisions, the employee must have re-enrolled in HCFSA during 2020 open enrollment (for the 2021 calendar year) so unspent 2020 funds could be rolled over to 2021. To carry over unspent 2021 funds to the 2022 calendar year, participants must have re-enrolled in HCFSA during open enrollment 2021 (for the 2022 tax year). Prior to the unlimited carryover provisions, only up to \$550 of unspent HCFSA funds could be carried forward to the next calendar year.

Changes to the DCFSA allowed any unused amounts from the 2020 plan year to be used through Dec. 31, 2021. The 2021 grace period to use unused 2021 funds is extended through Dec. 31, 2022. And DCFSA has adopted the increased contribution limit provided by ARPA, to \$10,500 (or \$5,250 for qualifying MFS), for 2021 only (as of press time).

Readers should take note that masks, hand sanitizers and sanitizing wipes used to prevent the spread of COVID-19 are now qualifying expenses for HCFSA funds (per IRS announcement 2021-7). Additionally, the CARES Act permanently expanded the definition of qualifying medical expenses to include feminine hygiene products and over-the-counter medications purchased after Dec. 31, 2019. This expanded definition allows taxpayers to withdraw funds from HSAs or FSAs (such as the HCFSA) to pay for these expenses. AFSA recommends Publication 969, the Form 8889 instructions and the FSA Feds website.

Deductions for Moving for a New Job & Retiring from Overseas Are No Longer Available

The personal costs incurred to move to a new job (IRC Sec. 217(j)) and for moving back to the United States after retiring from overseas are not deductible following amendments included in the 2017 Tax Cuts and Jobs Act (TCJA). Only active-duty members of the armed forces should use Form 3903 to calculate and deduct their moving expenses from their military moves. Visit the IRS web page “Moving Expenses to and from the United States,” read Publication 521, and contact a professional to discuss future planning opportunities on these issues for 2026—the tax year many provisions of the TCJA sunset.

Official Relocation Under the Foreign Service Act Is Not Taxed (PCS, R&R, Medevac)

All travel authorized under Section 901 of the Foreign Service Act—which includes permanent change of station (PCS), representational travel, R&R, emergency visitation travel and medevac—is exempt from taxation per IRC Sec. 912. Charleston General Financial Services secured advice from the IRS to this effect, which is consistent with IRS guidance issued in April 2018. None of these reimbursements appear on a W-2 for State Department employees. Non-State Department employees and anyone who doubts they are traveling under the Foreign Service Act should contact a professional to determine what relocation expenses may now be taxable.

Personally Incurred Expenses for Home Leave & R&R

Personal expenses paid by a direct-hire employee while on R&R are not tax deductible. Prior to the 2017 TCJA, lodging, food and transportation expenses paid by the employee on official home leave were deductible on Schedule A as unreimbursed employee business expenses. The TCJA eliminated the tax deduction for most unreimbursed employee business expenses, so these expenses cannot be deducted until 2026 (filed April 2027). The Schedule A line 16 “other itemized deductions” section is not appropriate for deducting these expenses.

Representational & Official Residence Expenses

Certain Foreign Service employees receive a nontaxable allowance for representation expenses. If the actual expenses exceed the allowance, the excess expenses are not deductible under current tax law. Further, other Foreign Service employees incurring expenses related to their job may not deduct such expenses.

Alimony for Divorces, Settlements & Modifications

Alimony paid pursuant to agreements and orders entered into before Jan. 1, 2019, is deductible by the payer and taxed as income to the payee. Alimony payments paid pursuant to divorce

or separation instruments entered into or modified after Dec. 31, 2018, are not deductible by the payer or taxed as income to the payee. Any modifications after Dec. 31, 2018, to agreements finalized before Jan. 1, 2019, must explicitly state that the repeal of the alimony and maintenance rules will apply to the modification; otherwise, the pre-2019 rules apply. Taxpayers should read Form 1040 Schedule 1, the Form 1040 Instructions, and Tax Topic 452. Note TCJA generally repealed IRC Section 71 and 26 CFR 1.71-1 for agreements entered into after Dec. 31, 2018.

Foreign Earned Income Exclusion (FEIE)

Taxpayers living and working overseas may be eligible for the FEIE. In 2021, the first \$108,700 of gross taxable income earned overseas as a non-U.S. government employee or self-employed person may be excluded from federal income taxes but not from self-employment taxes.

To qualify to claim this exclusion, the taxpayer must:

- (1) Establish a tax home in a foreign country;
- (2) Either (a) meet the “bona fide residence” test, or (b) meet the “physical presence” test; and
- (3) File a Form 1040 tax return with Form 2555 for the year the FEIE is claimed.

Tax Home

The tax home is the general area of the taxpayer’s “main place of business, employment, or post of duty” (i.e., where the taxpayer is “permanently or indefinitely engaged to work as an employee or self-employed individual”).

The U.S. Tax Court has explained that the congressional purpose of the FEIE is to offset duplicative costs of maintaining distinct U.S. and foreign households. Increasing ties to the foreign country by personally paying for a foreign household, paying local taxes, waiving diplomatic immunity for matters related to your job, paying for vacation travel back to the United States, becoming a resident of the foreign country, and working in the foreign country long-term are other factors the federal courts have cumulatively recognized as establishing a foreign tax home.

Bona Fide Residence Test

The bona fide residence test is a facts and circumstances test aimed at assessing whether the taxpayer intends to make a home outside the United States for an indefinite period. This test requires that the taxpayer be a bona fide resident of a foreign country for an uninterrupted period that includes at least one full tax year (Jan. 1 through Dec. 31). The taxpayer may leave the foreign country for brief or temporary trips back to the United States (for periods not greater than six months in a calendar year) or elsewhere during the bona fide resident period but must have a clear intention of returning to the foreign country.

Physical Presence Test

The physical presence test requires that a taxpayer be present in a foreign country for at least 330 full (midnight-to-midnight) days during any 12 consecutive months that begin or end in the tax return filing year (the 12-month period may be different from the tax year). Taxpayers who qualify for the physical presence test using a 12-month period other than a full calendar year are required to prorate the maximum exclusion allowed for that tax year. Travel days to and from the United States generally do not count toward the total for days inside the foreign country (they are considered U.S. days).

Other FEIE Considerations

AFSA understands that IRS auditors have denied the FEIE for Foreign Service spouses and dependents for failing to meet the bona fide residence or tax home elements of this test. Members of the Foreign Service community have successfully used the physical presence test when bona fide residence cannot be established. Those who rely on physical presence should contemporaneously document travel days and retain copies of visas and tickets to substantiate their calculation.

Taxpayers should note that the FEIE excludes the income from the bottom tax brackets, thus leaving remaining ordinary income on the return to be taxed at the higher tax brackets applicable to the return. Consequently, for certain married taxpayers, filing separately may result in a combined lower tax liability than filing jointly. We recommend that taxpayers consult with a qualified tax professional to ascertain the most advantageous filing status for each tax year.

Foreign Accounts & Asset Reporting

U.S. tax reporting is often more complicated for members of the Foreign Service community, particularly when offshore postings give rise to offshore assets. It is common for non-Foreign Service spouses to take jobs in the local economy, through which foreign bank account and pension interests are acquired, giving rise to enhanced U.S. tax and reporting obligations. Similarly, many Foreign Service spouses own businesses organized outside of the United States, which require additional U.S. reporting beyond income and deduction items. Even the most well-intentioned and diligent taxpayers can run afoul of the minefield of reporting requirements that exist for U.S. persons (citizens, residents and green card holders) who have offshore income and assets. As the pool of accountants and tax attorneys with the expertise to identify and correctly complete the specific forms that need be filed is limited, it can be a challenge to obtain accurate advice and report correctly. The penalties for failing to file or making mistakes on foreign reporting forms are severe, often disproportionate to the infraction.

U.S. persons are taxed on their worldwide income and must

file Form 1040, regardless of where they are living. In addition to the basic tax return, Foreign Service taxpayers may also be required to report a wide variety of offshore assets and activities on specific U.S. reporting forms, even if such activities occur abroad and even if the assets earn \$0 in income. For example, U.S. persons with ownership or signature authority over a foreign bank account must denote this interest in Part III of Schedule B of Form 1040. This often-overlooked section of the return (signed under penalties of perjury) lets the IRS know when to expect a Foreign Bank and Financial Accounts Report (FBAR). A Schedule B misstatement can be used against the taxpayer by the IRS when assessing penalties.

The FBAR form is required from taxpayers with non-U.S. bank accounts and other offshore assets (including life insurance policies and pensions) that have an aggregate value greater than \$10,000 at any time during the year. Failing to report an asset on an FBAR can lead to penalties ranging from \$13,640 per account, per year (for a non-willful error) up to the greater of \$136,399 or 50 percent of each account balance, per account, per year (for a more serious offense, such as those with Schedule B errors). Willful failures and errors can result in additional penalties (which may exceed the value of the asset) and even jail time.

Taxpayers with interests in certain foreign financial assets must also file Form 8938 if the total value of such assets exceeds the applicable statutory reporting threshold. Errors relating to this form may result in a penalty of \$10,000 per year. Additional tax forms must be filed by taxpayers who:

- (1) have interests in or engage in transactions with offshore entities, trusts and pensions;
- (2) have investments in foreign mutual funds;
- (3) own business interests organized outside of the United States;
- (4) receive substantial gifts or inheritances from non-U.S. persons; and
- (5) wish to claim the benefit of a treaty-based return position.

Many of these reporting forms must be filed even if they have no impact on tax liability. The statute of limitations for assessment on a foreign reporting form does not close until 3 years after the form is filed.

Qualified Business Income Deduction (QBID)

In an attempt to equalize the taxes paid by sole proprietorships and pass-through entities with those paid by C corporations, the TCJA created a deduction for up to 20 percent of qualified business income (QBI), qualified real estate investment trusts (REIT) income and publicly traded partnership income. Calculate the QBID on Form 8995, for which the associated instructions are essential.

Pass-through entities such as S Corporations, LLCs and sole

proprietorships located in the U.S. can claim this deduction if they otherwise qualify. Business income earned outside the United States is not QBI—the income must be earned in a U.S. trade or business. Although “trade or business” is not specifically defined in the Internal Revenue Code, tax courts have taken a facts and circumstances approach in deciding whether an activity is a trade or business. If a taxpayer is renting out their personal residence while overseas, it is generally not a trade or business for QBID purposes unless the taxpayer’s main source of income and/or main employment activity is from renting and managing rental real estate. Some trusts and estates may be eligible for the QBID, however, income earned as an employee of a C Corporation does not qualify. The code specifies that certain trades and businesses, such as law firms, accounting firms and consulting businesses, do not qualify for the QBID unless the taxpayer’s taxable income is under certain thresholds (\$329,800 for MFJ, \$164,925 for MFS and \$164,900 for all other returns). Other complicated limits and requirements may apply.

Federal Estate & Gift Taxes

In 2021, the first \$11.70 million of a decedent’s aggregate estate (up to \$23.4 million for a surviving spouse with a portability election on Form 1041) was exempt from the federal estate tax. The same amounts apply to (and are reduced by) lifetime gift-giving over the annual gift exclusion, which is \$15,000 per donee (\$30,000 for gifts split by married couples on Form 709). Other limits apply to gifts to non-U.S. citizens or gifts between spouses where neither is a U.S. citizen.

Those who contribute to 529 Education Savings Plans should note that such a contribution is considered a completed gift and is applied to that taxpayer’s annual gift exclusion for the donee. Taxpayers interested in front-loading a 529 plan to maximize their tax-free earnings can select a five-year contribution option allowing them to contribute during one tax year up to the annual gift tax exclusion (\$15,000 for 2021) for up to five years (\$75,000 maximum for 2021). Taxpayers choosing this five-year option must file a Form 709 Gift Tax Return, selecting the five-year election, and they cannot give additional amounts to the same donee during the tax years they have chosen to contribute the \$15,000 per year maximum 529 plan contribution.

Wage Overpayments

Each year, many readers of this article receive an overpayment of wage income that they must repay in a future year. With the rollout of the new Charleston payroll system, even more readers of this article have been affected by inaccurate pay, including wage overpayments.

If you are overpaid wages in a tax year and you repay the full overpayment in the same tax year, then there is generally no

action required on that year’s tax return. Your employer should have already accounted for the repayment of overpaid wages in your W-2 for the tax year without further action required by you.

If you are overpaid wages and you repay the overpayment in a later tax year, then you must determine whether you can recoup any of the taxes you paid on the repaid wages.

Wage Repayments Less Than \$3,000. If you were overpaid less than \$3,000 and you repaid the overpayment in a later tax year, then you will not be able to recoup any of the federal income taxes you originally paid on the repaid wages. The TCJA eliminated most miscellaneous itemized deductions subject to a 2-percent AGI floor, including the itemized deduction permitted for wage repayments less than \$3,000. Please note that you cannot file a Form 1040X (amended return) for the year of overpayment to reduce your taxable wages for wage amounts repaid in a later tax year.

Wage Repayments \$3,000 or More. If you were overpaid \$3,000 or more, and you repaid the overpayment in a later tax year, you can file an IRC 1341 claim of right credit for the federal income taxes you paid in the year you received the overpayment on the tax return in the year you repay the wages. IRS Publication 525 provides detailed examples of how to calculate the credit for your tax return under the “Repayments” section of the publication.

Repaid Social Security & Medicare Taxes

You can recoup repaid Social Security and Medicare taxes paid on wage overpayments by filing a claim for refund using Form 843. If you repaid wages subject to the additional Medicare tax, you must file a Form 1040X for the year in which you received the overpaid wages to claim a refund of overpaid additional Medicare taxes. However, you cannot recoup the federal income taxes from a wage repayment on the Form 1040X.

Retirement Savings in TSP, 401(k)s & IRAs

Individuals may contribute up to \$19,500 to 401(k) plans, the Thrift Savings Plan and 403(b) plans in 2021. Taxpayers age 50 and older may make additional catch-up contributions of \$6,500 to their qualified employer workplace retirement plan. The 2021 Traditional IRA and Roth contribution limits (in total) are \$6,000 for those under age 50 and \$7,000 for those age 50 and older. The 2021 tax year deadline for contributing to a Roth IRA or Traditional IRA is April 15, 2022. The IRS charges a penalty for Roth or IRA contributions over the allowed limits. Over-contributions for the tax year being filed, however, may be removed without penalty by the filing due date (with extensions) of the tax return. Contributions to a 401(k), TSP or 403(b) plan may be made only via payroll deductions, the last of which is possible during the last pay period paid by Dec. 31, 2021. MFJ self-employed spouses working outside the United States

who elect the FEIE can make a spousal Roth or Traditional IRA contribution as permitted by income thresholds. Taxpayers with modified AGI above the permitted Roth contribution threshold may want to consider a back-door Roth contribution strategy. However, please note that Congress is currently considering legislation (not yet finalized as of press time) that may eliminate back-door Roth contributions and Roth conversions.

Itemized Deductions Still Allowed via Schedule A

Although the TCJA removed the overall cap for itemized deductions, it suspended miscellaneous itemized deductions, to the extent they exceed 2 percent of AGI, through 2025. Schedule A and the instructions are the best guide for what remains deductible for itemizers. The following three sections provide updates on a few often-used itemized deductions.

1) Medical and Dental: Deduct for Expenses Over 7.5 Percent of AGI

The 2021 deduction for unreimbursed medical and dental expenses is possible only to the extent qualifying expenses exceed 7.5 percent of a taxpayer's AGI. This 7.5-percent threshold is set to expire after 2020, but Congress permanently extended it under the COVID relief legislation in December 2020. AFSA recommends that members claiming these deductions read IRS Publication 502, Tax Topic 502 and IRC Section 213.

2) Taxes, Including State and Local Property

The TCJA limits itemized deductions for state and local taxes to \$10,000 (\$5,000 for married filing separately). However, please note that Congress is considering legislation (not yet finalized as of press time) that may significantly change the deduction limitation. For more on these provisions, refer to IRS Notice 2019-12, Treasury Decision 98-64, 26 CFR Section 1-170A-1(h)(3), Tax Topic 503 and IRC Sections 164 and 170(c).

3) Charitable Contributions

The Taxpayer Certainty and Disaster Tax Relief Act of 2020 (TCDTR) extended the increased charitable deduction for cash contributions to 100 percent of a taxpayer's income base for 2021. Contributions must be made to a qualified organization (e.g., a section 501(c)(3) nonprofit organized in the U.S.). Taxpayers are required to retain documentary evidence (e.g., canceled checks or written communication from the charity) for all cash contributions. Additionally, an official tax receipt is required for any single cash contribution of \$250 or more to a qualifying tax-exempt organization. Non-cash contributions require a receipt regardless of the value of the contribution. For non-cash contributions of \$250 or more, the charity must provide a receipt along with an additional acknowledgment stating whether any goods or services were given in return for the donation. For non-cash contributions in excess of \$500, the taxpayer must complete Form 8283 (Non-cash Charitable

Contributions) and attach it to their Form 1040. Contributions over \$5,000 require a written appraisal.

For more information, AFSA recommends Tax Topic 506, Publication 526, Publication 1771, the Schedule A and Form 1040 instructions, and IRC Section 170.

Under the TCDTR, taxpayers who do not itemize may take a below-the-line deduction to reduce taxable income for up to a \$300 cash donation (\$600 in the case of a MFJ return) made in 2021 to a qualified charitable organization, except for donations to a donor-advised fund or to a 509(a)(3) charity. Taxpayers should refer to the TCDTR or their tax adviser for requirements.

Economic Impact Payments (EIP)

As part of Congress's COVID relief, the IRS issued three EIPs to eligible taxpayers during 2020 and 2021. The third and final EIP was issued to eligible taxpayers during 2021 and must be accounted for on taxpayers' 2021 tax returns. For the third EIP, eligible taxpayers are entitled to a refundable income tax credit of \$1,400 (\$2,800 for eligible married couples filing a joint return). A \$1,400 credit is also allowed for each qualifying dependent of the eligible taxpayer. The credit is phased out based on AGI and eliminated for taxpayers with AGI exceeding \$80,000 for single and MFS; \$160,000 for MFJ; and \$120,000 for HOH. The IRS issued the third EIP based on taxpayer eligibility from 2019 and 2020 tax returns; however, taxpayers' actual eligibility will be recalculated on the 2021 tax return. If a taxpayer qualifies for a higher payment (e.g., because 2021 taxable income was lower than prior year taxable income), they will receive the additional credit on their 2021 return. If, based on 2021 income, the taxpayer was not eligible for part or all of the third previously received EIP, the taxpayer will not be required to return the payment.

Conclusion

Minor changes were made to Form 1040 and the numbered schedules for 2021. The legislation resulting from COVID-19 offers a few tax incentives that must be addressed on the 2021 Form 1040; but for the most part, few significant tax law changes will affect 2021 returns, pending any legislation passed after the writing of this article. We encourage readers to monitor significant tax law changes that may be finalized in the coming months and retroactively applied to 2021 tax returns. While AFSA encourages its members to continue their tax education by reading the Internal Revenue Code, IRS regulations and referenced IRS publications, there is no substitute for professional help for specific questions, particularly for complex international income and assets issues. Though not comprehensive, we hope this guide provides a useful summary of the significant tax laws and updates that may have an impact on your 2021 tax returns. ■

STATE TAX PROVISIONS

Liability: Every employer, including the State Department and other foreign affairs agencies, is required to withhold state taxes for the location where the employee either lives or works. Employees serving overseas, however, must maintain a state of domicile in the United States where they may be liable for income tax; the consequent tax liability that the employee faces will vary greatly from state to state.

Further, the many laws on taxability of Foreign Service pensions and annuities also vary by state. This section briefly covers both those situations. (In addition, see the separate box on state tax withholding for State employees. We also encourage you to read the CGFS Knowledge Base article on the Tax Guide page of the AFSA website.)

Domicile & Residency

Many criteria are used in determining which state is a citizen's domicile. One of the strongest determinants is prolonged physical presence, a standard that Foreign Service personnel frequently cannot meet due to overseas service. In such cases, the states will make a determination of the individual's income tax status based on other factors, including where the individual has family ties, has been filing resident tax returns, is registered to vote, has a driver's license, owns property or where the person has bank accounts or other financial holdings.

In the case of Foreign Service employees, the domicile might be the state from which they joined the Service, where their home leave address is or where they intend to return upon separation. For purposes of this article, the term "domicile" refers to legal residence; some states also define it as permanent residence. "Residence" refers to physical presence in the state. Foreign Service personnel must continue to pay taxes to the state of domicile (or to the District of Columbia) while residing outside the state, including during assignments abroad, unless the state of residence does not require it.

Members are encouraged to review the Overseas Briefing Center's guide to Residence and Domicile, available on AFSA's website at www.afsa.org/domicile.

Domestic Employees in the D.C. Area

Foreign Service employees residing in the metropolitan Washington, D.C., area are generally required to pay income tax to the District of Columbia, Maryland or Virginia, in addition to paying tax to the state of their domicile.

Virginia requires tax returns from most temporary residents, as well. Most states allow a credit, however, so that the taxpayer pays the higher tax rate of the two states, with each state receiving a share.

We recommend that you maintain ties with your state of

domicile—by, for instance, continuing to also file tax returns in that state if appropriate—so that when you leave the D.C. area for another overseas assignment, you can demonstrate to the District of Columbia, Maryland or Virginia your affiliation to your home state.

Also, if possible, avoid using the D.C. or Dulles, Va., pouch zip code as your return address on your federal return because, in some cases, the D.C. and Virginia tax authorities have sought back taxes from those who have used this address.

States That Have No Income Tax

There are currently seven states with no state income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming. In addition, New Hampshire and Tennessee have no tax on earned income, but do tax profits from the sale of bonds and property.

States That Do Not Tax Non-Resident Domiciliaries

There are 10 states that, under certain conditions, do not tax income earned while the taxpayer is outside the state: California, Connecticut, Idaho, Minnesota, Missouri, New Jersey, New York, Oregon, Pennsylvania (but see entry for that state below) and West Virginia. The requirements for all except California, Idaho and Oregon are that the individual should not have a permanent "place of abode" in the state, should have a permanent "place of abode" outside the state, and should not be physically present for more than 30 days during the tax year. California allows up to 45 days in the state during a tax year.

All 10 states require the filing of non-resident returns for all income earned from in-state sources. Foreign Service employees should also keep in mind that states could challenge the status of overseas government housing in the future.

The "State Overviews" section, below, gives brief state-by-state information on tax liability, with addresses provided for further information or tax forms. Tax rates are provided where possible.

As always, members are advised to double-check with their state's tax authorities. While AFSA makes every attempt to provide the most up-to-date information, readers with specific questions should consult a tax expert in the state in question. We provide the website address for each state's tax authority in the state-by-state guide, and an email address or link where available. Some states do not offer customer service via email.

We also recommend the Tax Foundation website at www.taxfoundation.org, which provides a great deal of useful information, including a table showing tax rates for all states for 2021 at <https://taxfoundation.org/publications/state-individual-income-tax-rates-and-brackets/>.

STATE OVERVIEWS

ALABAMA

Individuals domiciled in Alabama are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Alabama's individual income tax rates range from 2 percent on taxable income under \$500 for single taxpayers and \$1,000 for married filing jointly, to 5 percent over \$3,000 for single taxpayers and \$6,000 for married filing jointly.

Write: Alabama Department of Revenue, 50 N. Ripley, Montgomery AL 36104.

Phone: (334) 242-1170, Option #1

Website: <https://revenue.alabama.gov>

Email: Link through the website, About Us then Email Us.

ALASKA

Alaska does not tax individual income or intangible or personal property. It has no state sales and use, franchise or fiduciary tax. However, some municipalities levy sales, property and use taxes.

Write: Tax Division, Alaska Department of Revenue, P.O. Box 110420, Juneau AK 99811-0420.

Phone: (907) 465-2320

Website: www.tax.state.ak.us

ARIZONA

Individuals domiciled in Arizona are considered residents and are taxed on any income that is included in the Federal Adjusted Gross Income, regardless of their physical presence in the state. Arizona's tax rate ranges in five brackets from 2.59 percent, 4.5 percent of taxable income over \$327,263 married filing jointly or \$163,632 for single filers, to a maximum of 8 percent for taxable income over \$500,000 for joint filers and \$250,000 for single filers.

Write: Arizona Department of Revenue, Customer Care, P.O. Box 29086, Phoenix AZ 85038-9086.

Phone: (602) 255-3381

Website: www.azdor.gov

Email: taxpayerassistance@azdor.gov

ARKANSAS

Individuals domiciled in Arkansas are considered residents and are taxed on their entire income regardless of their physical presence in the state. The Arkansas tax rate ranges in six brackets from a minimum of 2 percent to a maximum of 5.9 percent of net taxable income over \$79,300.

Write: Department of Finance and Administration, Income Tax Section, P.O. Box 3628, Little Rock AR 72203-3628.

Phone: (501) 682-1100

Website: www.arkansas.gov/dfa

Email: individual.income@dfa.arkansas.gov

TAX WITHHOLDING WHEN ASSIGNED DOMESTICALLY

The State Department withholds an employee's state taxes according to his or her "regular place of duty" when assigned domestically—for details, see "New Procedures for Withholding and Reporting Employees' State and District of Columbia Income Taxes," Announcement No. 22394 (Nov. 4, 2014; available via the intranet). This announcement reflects some jurisdictions' imposition of income taxes on nonresidents who derive income within their boundaries despite residence or domicile elsewhere.

Members residing or domiciled in a jurisdiction other than the one in which they earn income may need state taxes to be withheld for their residence and domicile jurisdictions. If you reside or are domiciled in a jurisdiction other than that of your regular place of duty, you may secure an exemption from this withholding method by satisfying the requirements detailed by CGFS Knowledgebase (available via the intranet at <http://kb.gfs.state.gov/>) Issue 39479.

Note that the Bureau of the Comptroller and Global Financial Services does not adjudicate state income tax elections when you are serving overseas, since in those circumstances, it is the employee's responsibility to accurately designate a state for which income taxes will be withheld. On the employee's return to a domestic assignment, however, CGFS will evaluate the employee's state tax withholding election based on his or her new official domestic duty station pursuant to Announcement No. 22394.

Finally, this determination does not mean that you must relinquish your state of domicile if it is different from your official duty station. "Domicile" and "residence" are different from "regular place of duty." As long as you maintain your ties to your home state, you will be able to change your withholding back, if you wish, to your home state when you go overseas. See the Overseas Briefing Center's guide to Residence and Domicile, available on AFSA's website at www.afsa.org/domicile. ■

CALIFORNIA

Foreign Service employees domiciled in California must establish non-residency to avoid liability for California taxes (see Franchise Tax Board Publication 1031). However, a “safe harbor” provision allows anyone who is domiciled in state but is out of the state on an employment-related contract for at least 546 consecutive days to be considered a non-resident. This applies to most FS employees and their spouses, but members domiciled in California are advised to study FTB Publication 1031 for exceptions and exemptions. The California tax rate ranges in eight brackets from 1 percent of taxable income under \$8,932 for singles and \$17,864 for joint filers, to 12.3 percent on taxable income over \$599,012 for singles and \$1,000,000 for joint filers. Non-resident domiciliaries are advised to file on Form 540NR.

Write: Personal Income Taxes, Franchise Tax Board,
P.O. Box 942840, Sacramento CA 94240-0040.

Phone: (800) 852-5711 (inside the U.S.); (916) 845-6500 (outside the U.S.)

Website: www.ftb.ca.gov

Email: Link through the website's Contact Us tab.

COLORADO

Individuals domiciled in Colorado are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Colorado's tax rate is a flat 4.55 percent of federal taxable income, plus or minus allowable modifications.

Write: Department of Revenue, Taxpayer Service Division,
P.O. Box 17087, Denver CO 80217-0087.

Phone: (303) 238-7378

Website: Tax.Colorado.gov

Email: DOR_TaxpayerService@state.co.us

CONNECTICUT

Connecticut domiciliaries may qualify for non-resident tax treatment under either of two exceptions as follows: Group A—the domiciliary 1) did not maintain a permanent place of abode inside Connecticut for the entire tax year; and 2) maintains a permanent place of abode outside the state for the entire tax year; and 3) spends not more than 30 days in the aggregate in the state during the tax year.

Group B—the domiciliary 1) in any period of 548 consecutive days, is present in a foreign country for at least 450 days; and 2) during the 548-day period, is not present in Connecticut for more than 90 days; and 3) does not maintain a permanent place of abode in the state at which the domiciliary's spouse or minor children are present for more than 90 days.

Connecticut's tax rate for married filing jointly rises from 3 percent on the first \$20,000 in six steps to 6.9 percent of the excess over \$500,000, and 6.99 percent over \$1,000,000. For singles, it is 3 percent on the first \$10,000,

rising in six steps to 6.9 percent of the excess over \$250,000 and 6.99 percent over \$500,000.

Write: Department of Revenue Services, 450 Columbus Blvd., Suite 1, Hartford CT 06103.

Phone: (860) 297-5962

Website: www.ct.gov/drs

Email: Link through the website's Contact Us page.

DELAWARE

Individuals domiciled in Delaware are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Delaware's graduated tax rate rises in six steps from 2.2 percent of taxable income under \$5,000 to 6.6 percent of taxable income over \$60,000.

Write: Division of Revenue, Taxpayers Assistance Section,
State Office Building, 820 N. French St., Wilmington DE 19801.

Phone: (302) 577-8200

Website: www.revenue.delaware.gov

Email: DOR_PublicService@delaware.gov

DISTRICT OF COLUMBIA

Individuals domiciled in the District of Columbia are considered residents and are subject to tax on their entire income regardless of their physical presence there. Individuals domiciled elsewhere are also considered residents for tax purposes for the portion of any calendar year in which they are physically present in the district for 183 days or more. The district's tax rate is 4 percent if income is less than \$10,000; 6 percent between \$10,000 and \$40,000; 6.5 percent between \$40,000 and \$60,000; 8.5 percent between \$60,000 and \$350,000; 8.75 percent between \$350,000 and \$1,000,000; and 8.95 percent over \$1,000,000.

Write: Office of Tax and Revenue, Customer Service Center,
1101 4th St. SW, Suite 270 West, Washington DC 20024.

Phone: (202) 727-4829

Website: www.otr.cfo.dc.gov

Email: taxhelp@dc.gov

FLORIDA

Florida does not impose personal income, inheritance, gift or intangible personal property taxes. Property tax (homestead) exemptions are only available if you own and permanently reside on the property. Sales and use tax is 6 percent. There are additional county sales taxes that could make the combined rate as high as 8.3 percent.

Write: Taxpayer Services, Florida Department of Revenue,
5050 W. Tennessee St., Bldg. L, Tallahassee FL 32399-0100.

Phone: (850) 488-6800

Website: floridarevenue.com/taxes

Email: Use Ask a Tax Question on the website's Contact page.

GEORGIA

Individuals domiciled in Georgia are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Georgia's tax rate rises in six steps to a maximum of 5.75 percent of taxable income over \$10,000 and above for joint married filers and \$7,000 for single filers.

Write: Georgia Department of Revenue, Taxpayer Services Division, 1800 Century Blvd. NE, Atlanta GA 30345-3205.

Phone: (877) 423-6711, Option #2; or contact through Georgia Tax Center (log-in required).

Website: <http://dor.georgia.gov/taxes>

Email: Link through the website's Contact Us page.

HAWAII

Individuals domiciled in Hawaii are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Hawaii's tax rate is 1.4 percent on taxable income below \$2,400 for single filers and \$4,800 for joint filers, rising in 11 steps to a maximum of 11 percent for taxable income above \$200,000 for single filers and \$400,000 for joint filers.

Write: Oahu District Office, Taxpayer Services Branch, P.O. Box 259, Honolulu HI 96809-0259.

Phone: (800) 222-3229 or (808) 587-4242

Website: <http://tax.hawaii.gov>

Email: Taxpayer.Services@hawaii.gov

IDAHO

Individuals domiciled in Idaho for an entire tax year are considered residents and are subject to tax on their entire income. However, you are considered a non-resident if: 1) you are an Idaho resident who lived outside Idaho for at least 445 days in a 15-month period; and 2) after satisfying the 15-month period, you spent less than 60 days in Idaho during the year; and 3) you did not have a personal residence in Idaho for yourself or your family during any part of the calendar year; and 4) you did not claim Idaho as your federal tax home for deducting away-from-home expenses on your federal return; and 5) you were not employed on the staff of a U.S. senator; and 6) you did not hold an elective or appointive office of the U.S. government other than the armed forces or a career appointment in the U.S. Foreign Service (see Idaho Code Sections 63-3013 and 63-3030). Idaho's tax rate rises in six steps from a minimum of 1.125 percent to a maximum of 6.925 percent on the amount of Idaho taxable income over \$11,760 for singles and \$23,520 for married filers. Non-residents must file an Idaho income tax return if their gross income from Idaho sources is \$2,500 or more.

Write: Idaho State Tax Commission, P.O. Box 36, Boise ID 83722-0410.

Phone: (800) 972-7660 or (208) 334-7660

Website: www.tax.idaho.gov

Email: taxrep@tax.idaho.gov

ILLINOIS

Individuals domiciled in Illinois are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Illinois charges a flat rate income tax rate for individuals of 4.95 percent of net income.

Write: Illinois Department of Revenue, P.O. Box 19014, Springfield IL 62794-9014.

Phone: (800) 732-8866 or (217) 782-3336

Website: www.revenue.state.il.us

Email: REV.TA-IIT@illinois.gov

INDIANA

Individuals domiciled in Indiana are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Indiana's tax rate is a flat 3.23 percent of Federal Adjusted Gross Income. Several counties also charge a county income tax.

Write: Indiana Department of Revenue, Individual Income Tax, P.O. Box 7207, Indianapolis IN 46207-7207.

Phone: (317) 232-2240

Website: www.in.gov/dor

Email: Link through the website's Contact Us tab.

IOWA

Individuals domiciled in Iowa are considered residents and are subject to tax on their entire income to the extent that income is taxable on the person's federal income tax returns. Iowa's tax rate rises in eight steps from 0.33 percent to a maximum 8.53 percent of taxable income over \$75,420, for both single and joint filers.

Write: Taxpayer Services, Iowa Department of Revenue, P.O. Box 10457, Des Moines IA 50306-0457.

Phone: (515) 281-3114 or (800) 367-3388

Website: <https://tax.iowa.gov>

Email: Link through website's Contact Us page.

KANSAS

Individuals domiciled in Kansas are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Kansas' tax rate is 3.1 percent on Kansas taxable income under \$15,000 for single filers and under \$30,000 for joint filers, rising to 5.7 percent on income over \$30,000 for single filers and \$60,000 for joint filers.

Write: Kansas Taxpayer Assistance Center, Scott State Office Building, 120 SE 10th St., Topeka KS 66612-1103.

Phone: (785) 368-8222



Website: www.ksrevenue.org

Email: kdor_tac@ks.gov

KENTUCKY

Individuals domiciled in Kentucky are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Kentucky's tax rate is a flat 5 percent.

Write: Kentucky Department of Revenue, 501 High St., Frankfort KY 40601.

Phone: (502) 564-4581

Website: www.revenue.ky.gov

Email: Link through the website's Contact Us tab.

LOUISIANA

Individuals domiciled in Louisiana are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Louisiana's tax rate is 2 percent for the first \$12,500 for single filers or \$25,000 for joint filers, 4 percent over \$12,500 for singles and over \$25,000 for joint filers, and 6 percent over \$50,000 for single filers or \$100,000 for joint filers.

Write: Taxpayer Services Division, Individual Income Tax Section, Louisiana Department of Revenue, P.O. Box 201, Baton Rouge LA 70821-0201.

Phone: (855) 307-3893

Website: www.revenue.louisiana.gov

Email: Link through the website's Contact LDR Online tab on the Contact Us page.

MAINE

Individuals domiciled in Maine are considered residents and are subject to tax on their entire income. Since Jan. 1, 2007, however, there have been "safe harbor" provisions. Under the General Safe Harbor provision, Maine domiciliaries are treated as non-residents if they satisfy all three of the following conditions: 1) they did not maintain a permanent place of abode in Maine for the entire taxable year; and 2) they maintained a permanent place of abode outside Maine for the entire taxable year; and 3) they spent no more than 30 days in the aggregate in Maine during the taxable year. Under the Foreign Safe Harbor provision, Maine domiciliaries are also treated as non-residents if they are present in a foreign country for 450 days in a 548-day period and do not spend more than 90 days in Maine during that period. Maine's tax rate is 5.8 percent on Maine taxable income below \$22,450 for singles and \$44,950 for joint filers, 6.75 percent up to \$53,150 for singles and \$106,350 for married filing jointly, and 7.15 percent over those amounts.

Write: Maine Revenue Services, Income Tax Assistance, P.O. Box 9107, Augusta ME 04332-9107.

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Phone: (703) 938-0074

Email: mcgfin@verizon.net

Phone: (207) 626-8475
 Website: www.maine.gov/revenue
 Email: income.tax@maine.gov

MARYLAND

Individuals domiciled in Maryland are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Individuals domiciled elsewhere are also considered residents for tax purposes for the portion of any calendar year in which they are physically present in the state for an aggregated total of 183 days or more. Maryland's tax rate is 4.75 percent of taxable income over \$3,000 up to \$100,000 if filing singly and \$150,000 if filing jointly. It then rises in four steps to 5.75 percent of taxable income over \$250,000 for singles and over \$300,000 for married filers. In addition, Baltimore City and the 23 Maryland counties impose a local income tax, which is a percentage of the Maryland taxable income, using Line 31 of Form 502 or Line 9 of Form 503. The local factor varies from 2.25 percent in Worcester County (and for non-residents) to 3.2 percent in Baltimore City and County, and in Caroline, Dorchester, Howard, Kent, Montgomery, Prince George's, Queen Anne's, Somerset, Washington and Wicomico (see website for details for all counties).

Write: Comptroller of Maryland, Revenue Administration Center, Taxpayer Service Section, 110 Carroll St., Annapolis MD 21411-0001.

Phone: (800) 638-2937 or (410) 260-7980
 Website: www.marylandtaxes.com
 Email: taxhelp@marylandtaxes.gov

MASSACHUSETTS

Individuals domiciled in Massachusetts are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Salaries and most interest and dividend income are taxed at a flat rate of 5 percent. Some income (e.g., short-term capital gains) remains taxed at 12 percent.

Write: Massachusetts Department of Revenue, Taxpayer Services Division, P.O. Box 7010, Boston MA 02204.

Phone: (617) 887-6367
 Website: <https://www.mass.gov/dor>
 Email: Link through the website's Contact Us tab.

MICHIGAN

Individuals domiciled in Michigan are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Michigan's tax is 4.25 percent. Some Michigan cities impose an additional 1 or 2 percent income tax. Detroit imposes an additional 2.4 percent income tax.

Write: Michigan Department of Treasury, Lansing MI 48922.
 Phone: (517) 636-4486
 Website: www.michigan.gov/treasury
 Email: treasIndTax@michigan.gov

MINNESOTA

Individuals domiciled in Minnesota are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Minnesota's tax rate is 5.35 percent on taxable income up to \$27,230 for singles or \$39,810 for married joint filers, rising in three steps to a maximum of 9.85 percent on taxable income over \$166,040 for single filers or \$276,200 for married filing jointly.

Write: Minnesota Department of Revenue, 600 North Robert St., St. Paul MN 55101.

Phone: (800) 652-9094 or (651) 296-3781
 Website: www.revenue.state.mn.us
 Email: individual.incometax@state.mn.us

MISSISSIPPI

Individuals domiciled in Mississippi are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Mississippi's tax rate is 3 percent on the first \$5,000 of taxable income (first \$1,000 exempt), 4 percent on the next \$5,000 and 5 percent on taxable income over \$10,000 for all taxpayers, whether filing singly or jointly.

Write: Department of Revenue, P.O. Box 1033, Jackson MS 39215-1033.

Phone: (601) 923-7700
 Website: www.dor.ms.gov
 Email: Link through the website's Contact Us tab.

MISSOURI

An individual domiciled in Missouri is considered a non-resident and is not liable for tax on Missouri income if the individual has no permanent residence in Missouri, has a permanent residence elsewhere and is not physically present in the state for more than 30 days during the tax year. Missouri calculates tax on a graduated scale up to \$8,584 of taxable income. Any taxable income over \$8,424 is taxed at a rate of 5.4 percent.

Write: Individual Income Tax, P.O. Box 2200, Jefferson City MO 65105-2200.

Phone: (573) 751-3505
 Website: <https://dor.mo.gov/contact>
 Email: income@dor.mo.gov

MONTANA

Individuals domiciled in Montana are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Montana's tax rate rises in

six steps from 1 percent of taxable income under \$3,100 to a maximum of 6.9 percent of taxable income over \$18,700. See the website for various deductions and exemptions.

Write: Montana Department of Revenue, P.O. Box 5805, Helena MT 59604-5805.

Phone: (866) 859-2254 or (406) 444-6900

Website: <https://mtrevenue.gov>

Email: Link through the website's Contact Us tab.

NEBRASKA

Individuals domiciled in Nebraska are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. The individual income tax rates range in four steps from a minimum of 2.46 percent to a maximum of 6.84 percent of the excess over \$32,210 for singles and \$64,430 for joint filers.

Write: Department of Revenue, 301 Centennial Mall South, P.O. Box 94818, Lincoln NE 68509-4818.

Phone: (402) 471-5729

Website: www.revenue.state.ne.us

Email: Link through the website's Contact Us tab.

NEVADA

Nevada does not tax personal income. Sales and use tax varies from 6.85 percent to 8.1 percent depending on local jurisdiction. Additional ad valorem personal and real property taxes are also levied.

Write: Nevada Department of Taxation, 1550 College Pkwy., Suite 115, Carson City NV 89706.

Phone: (775) 684-2000

Website: www.tax.state.nv.us

NEW HAMPSHIRE

The state imposes no personal income tax on earned income and no general sales tax. The state does levy, among other taxes, a 5-percent tax on interest and dividend income of more than \$2,400 annually for single filers and \$4,800 annually for joint filers. For the 2020 and 2021 tax years, a 7.7-percent tax is levied on business profits, including sale of rental property. There is no inheritance tax. Applicable taxes apply to part-year residents.

Write: Taxpayer Services Division, P.O. Box 637, Concord NH 03302-0637.

Phone: (603) 230-5000

Website: www.revenue.nh.gov

Email: Link through website's Contact Us page.

NEW JERSEY

A New Jersey domiciliary is considered a non-resident for New Jersey tax purposes if the individual has no permanent

residence in New Jersey, has a permanent residence elsewhere and is not physically in the state for more than 30 days during the tax year. Filing a return is not required (unless the non-resident has New Jersey-source income), but it is recommended to preserve domicile status. Filing is required on Form 1040-NR for revenue derived from in-state sources. Tax liability is calculated as a variable lump sum plus a percentage from a minimum of 1.4 percent of taxable gross income up to \$20,000, in three steps to 6.37 percent between \$75,000 and \$500,000, and a maximum of 8.97 percent on taxable gross income over \$500,000 for both single and joint filers. There is also a top rate of 10.75 percent for income over \$1,000,000.

Write: New Jersey Division of Taxation, Technical Services Branch, P.O. Box 281, Trenton NJ 08695-0281.

Phone: (609) 292-6400

Website: www.state.nj.us/treasury/taxation

Email: Link through the website's Contact Us tab.

NEW MEXICO

Individuals domiciled in New Mexico are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. The basis for New Mexico's calculation is the Federal Adjusted Gross Income figure. Rates rise in four steps from a minimum of 1.7 percent to a maximum of 5.9 percent on New Mexico taxable income over \$210,000 for single filers and \$315,000 for married filing jointly.

Write: New Mexico Taxation and Revenue Department, 1100 South St. Francis Drive, Santa Fe NM 87504.

Phone: (505) 827-0700

Website: www.tax.newmexico.gov

Email: Link through the website's Email Us tab.

NEW YORK

There is no tax liability for out-of-state income if you have no permanent residence in New York, have a permanent residence elsewhere and are not present in the state more than 30 days during the tax year or you were in a foreign country for at least 450 days during any period of 548 consecutive days; and you, your spouse and minor children spent 90 days or less in New York state during this 548-day period. Filing a return is not required, but it is recommended to preserve domicile status. The tax rate rises in six steps from a minimum of 4.5 percent to 6.33 percent of taxable income over \$21,400 for single filers and \$43,000 for married filing jointly; 6.33 percent on taxable income over \$80,650 for single filers and \$161,550 for joint filers; 6.85 percent on taxable income over \$215,400 for single filers or \$323,200 for joint filers; and 8.82 percent over \$1,077,550 for single filers and over \$2,155,350 for joint filers. In New York City, the maximum rate is 3.876 percent over \$90,000 for joint

filers and over \$50,000 for single filers. Filing is required on Form IT-203 for revenue derived from New York sources.

Foreign Service employees assigned to USUN for a normal tour of duty are considered to be resident in New York state for tax purposes. See TSB-M-09(2)I of Jan. 16, 2009, at http://www.tax.ny.gov/pdf/memos/income/m09_2i.pdf.

Write: New York State Department of Taxation and Finance, Personal Income Tax Information, W.A. Harriman Campus, Albany NY 12227.

Phone: (518) 457-5181

Website: www.tax.ny.gov

Email: Link through the website's Answer Center tab.

NORTH CAROLINA

Individuals domiciled in North Carolina are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. North Carolina's flat tax rate is 5.25 percent. Residents must also report and pay a "use tax" on purchases made outside the state for use in North Carolina.

Write: North Carolina Department of Revenue, P.O. Box 25000, Raleigh NC 27640-0640.

Phone: (877) 252-3052 or (919) 707-0880

Website: www.dornc.com

Email: Link through the website's Contact Us tab.

NORTH DAKOTA

Individuals domiciled in North Dakota and serving outside the state are considered residents and are subject to tax on their entire income. Tax rates range in four steps from 1.1 percent on North Dakota taxable income up to \$40,125 for singles and \$67,050 for joint filers to a maximum of 2.90 percent on taxable income over \$440,600 for both single and joint filers.

Write: Office of State Tax Commissioner, State Capitol, 600 E. Boulevard Ave., Dept. 127, Bismarck ND 58505-0599.

Phone: (701) 328-1247

Website: www.nd.gov/tax

Email: individualtax@nd.gov

OHIO

Individuals domiciled in Ohio are considered residents and their income is subject to tax, using the Federal Adjusted Gross Income figure as a starting base. Ohio's tax rate starts at a minimum of 2.85 percent on taxable income up to \$22,150, rising in four steps to a maximum of 4.797 percent on taxable income over \$221,300 for single and joint filers. Ohio also charges a school district income tax of between 0.5 and 2 percent, depending on jurisdiction.

Write: Ohio Department of Taxation, Taxpayer Services Center, P.O. Box 530, Columbus OH 43216-0530.

Phone: (800) 282-1780 or (614) 387-0224

Website: www.tax.ohio.gov

Email: Link through the website's Contact Us tab.

OKLAHOMA

Individuals domiciled in Oklahoma are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Oklahoma's tax rate rises in five steps to a maximum of 5 percent on taxable income over \$7,200 for single filers and \$12,200 for married filing jointly.

Write: Oklahoma Tax Commission, Taxpayer Resource Center, 300 N. Broadway Ave., Oklahoma City OK 73194.

Phone: (405) 521-3160

Website: <https://oklahoma.gov/tax>

Email: Link through the website's General: Contact Us page.

OREGON

Individuals domiciled in Oregon are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Oregon's tax rate rises from 5 percent on taxable income over \$3,650 for single filers and \$7,300 for married filing jointly, in three steps to 9.9 percent on taxable income over \$125,000 for single filers and \$250,000 for joint filers. Oregon has no sales tax.

Write: Oregon Department of Revenue, 955 Center St. NE, Salem OR 97301-2555.

Phone: (800) 356-4222 or (503) 378-4988

Website: www.oregon.gov/dor

Email: questions.dor@oregon.gov

PENNSYLVANIA

Pennsylvania's tax rate is a flat 3.07 percent. Pennsylvania tax authorities have ruled that Pennsylvania residents in the U.S. Foreign Service are not on active duty for state tax purposes, and thus their income is taxable compensation. For non-Foreign Service state residents, there is no tax liability for out-of-state income if the individual has no permanent residence in the state, has a permanent residence elsewhere and spends no more than 30 days in the state during the tax year. However, Pennsylvania does not consider government quarters overseas to be a "permanent residence elsewhere." Filing a return is not required, but it is recommended to preserve domicile status. File Form PA-40 for all income derived from Pennsylvania sources.

Write: Commonwealth of Pennsylvania, Department of Revenue, Taxpayer Services Department, Harrisburg PA 17128-1061.

Phone: (717) 787-8201

Website: www.revenue.pa.gov

Email: Link through the website's Contact Us tab.

PUERTO RICO

Individuals who are domiciled in Puerto Rico are considered residents and are subject to tax on their entire income regardless of their physical presence in the Commonwealth. Normally, they may claim a credit with certain limitations for income taxes paid to the United States on any income from sources outside Puerto Rico. Taxes range from 7 percent of taxable income up to \$25,000 to 33 percent of the taxable income over \$61,500 for all taxpayers.

Write: Departamento de Hacienda, P.O. Box 9024140, San Juan PR 00902-4140.

Phone: (787) 622-0123, Option #8

Website: www.hacienda.gobierno.pr

Email: info@hacienda.gobierno.pr

RHODE ISLAND

Individuals domiciled in Rhode Island are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. The Rhode Island tax rate is 3.75 percent of taxable income up to \$66,200 for all filers, 4.75 percent for income over \$66,200 and 5.99 percent of taxable income over \$150,550 for all filers. Also, a 2010 change treats capital gains as ordinary taxable income. Refer to the tax division's website for current information and handy filing hints, as well as for forms and regulations.

Write: Rhode Island Division of Taxation, Taxpayer Assistance Section, One Capitol Hill, Providence RI 02908-5801.

Phone: (401) 574-8829, Option #3

Website: www.tax.ri.gov

Email: Tax.Assist@tax.ri.gov

SOUTH CAROLINA

Individuals domiciled in South Carolina are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. South Carolina's tax rates rise in six steps to a maximum of 7 percent of South Carolina taxable income over \$15,400 for all filers.

Write: South Carolina Tax Commission, P.O. Box 125, Columbia SC 29214.

Phone: (844) 898-8542, Option #1; or (803) 898-5000

Website: <https://dor.sc.gov>

Email: iitax@dor.sctax.gov, or through the website's Contact Us tab.

SOUTH DAKOTA

There is no state income tax and no state inheritance tax. State sales and use tax is 4.5 percent; municipalities may add up to an additional 3 percent.

Write: South Dakota Department of Revenue, 445 East Capitol Ave., Pierre SD 57501-3185.

Phone: (605) 773-3311 or (800) 829-9188

Website: <https://dor.sd.gov>

Email: Link through the website's Contact Us tab.

TENNESSEE

Salaries and wages are not subject to state income tax. Tennessee is now completely free of income taxes as the Hall Tax on bond and note interest and stock dividends was repealed as of Jan. 1, 2021.

Write: Tennessee Department of Revenue (Attention: Taxpayer Services), 500 Deaderick St., Nashville TN 37242.

Phone: (615) 253-0600

Website: www.tn.gov/revenue

Email: TN.Revenue@tn.gov

TEXAS

There is no state personal income tax. State sales tax is 6.25 percent with local additions adding up to 2 percent.

Write: Texas Comptroller, P.O. Box 13528, Capitol Station, Austin TX 78711-3528.

Phone: (888) 334-4112

Website: www.comptroller.texas.gov

Email: Link through website's Contact Us page.

UTAH

Utah has a flat tax of 4.95 percent on all income. Individuals domiciled in Utah are considered residents and are subject to Utah state tax. Utah requires that all Federal Adjusted Gross Income reported on the federal return be reported on the state return regardless of the taxpayer's physical presence in the state. Some taxpayers will be able to claim either a taxpayer tax credit or a retirement tax credit, or both (see website for explanation).

Write: Utah State Tax Commission, Taxpayer Services Division, 210 North 1950 West, Salt Lake City UT 84134.

Phone: (800) 662-4335 or (801) 297-2200

Website: www.tax.utah.gov

Email: Link through the website's Contact Us tab.

VERMONT

Individuals domiciled in Vermont are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Tax rates range from 3.35 percent on taxable income under \$40,350 for singles and \$67,450 for joint filers to a maximum of 8.75 percent on taxable income over \$204,000 for singles and \$248,350 for joint filers.

Write: Vermont Department of Taxes, Taxpayer Services Division, 133 State St., Montpelier VT 05602.

Phone: (802) 828-2865

Website: www.tax.vermont.gov

Email: tax.individualincome@vermont.gov or through the website's Contact Us tab.

VIRGINIA

Individuals domiciled in Virginia are considered residents and are subject to tax on their entire income regardless of their physical presence in the state. Individuals domiciled elsewhere are also considered residents for tax purposes for the portion of any calendar year in which they are physically present in the state for 183 days or more. These individuals should file using Form 760. In addition, Virginia requires non-residents to file Form 763 if their Virginia Adjusted Gross Income (which includes any federal salary paid during the time they are residing in Virginia) exceeds \$11,950 for single filers and married filing separately, or \$23,900 for married filing jointly.

Individual tax rates are 2 percent if taxable income is less than \$3,000; \$60 plus 3 percent of excess over \$3,000 if taxable income is between \$3,000 and \$5,000; \$120 plus 5 percent of excess over \$5,000 if taxable income is between \$5,000 and \$17,000; and \$720 plus 5.75 percent if taxable income is over \$17,000. In addition, using Form R-1H, Virginia allows employers of household help to elect to pay state unemployment tax annually instead of quarterly.

Write: Virginia Tax, Office of Customer Services, P.O. Box 1115, Richmond VA 23218-1115.

Phone: (804) 367-8031

Website: www.tax.virginia.gov

Email: Link through the website's Contact Us tab.

WASHINGTON

There is no state income tax and no tax on intangibles such as bank accounts, stocks and bonds. Residents may deduct Washington sales tax on their federal tax returns if they itemize deductions. State tax rate is 7 percent and local additions can increase that to as much as 20.5 percent in some areas.

Write: Washington State Department of Revenue, Taxpayer Services, P.O. Box 47478, Olympia WA 98504-7478.

Phone: (360) 705-6705

Website: www.dor.wa.gov

Email: Link through the website's Contact Us tab.

WEST VIRGINIA

There is no tax liability for out-of-state income if the individual has no permanent residence in West Virginia, has a permanent residence elsewhere and spends no more than 30 days of the tax year in West Virginia. However, non-resident domiciliaries are required to file a return on Form IT-140 for all income derived from West Virginia sources. Tax rates rise in four steps from 4 percent of taxable income over \$10,000 for joint and single filers, to 6.5 percent of taxable income for

joint and single filers over \$60,000.

Write: Department of Tax and Revenue, The Revenue Center, 1001 Lee St. E., Charleston WV 25337-3784.

Phone: (800) 982-8297 or (304) 558-3333

Website: www.wvtax.gov

Email: taxhelp@wv.gov

WISCONSIN

Individuals domiciled in Wisconsin are considered residents and are subject to tax on their entire income regardless of where the income is earned. Wisconsin's tax rate rises in four steps from 4.65 percent on income up to \$12,120 for single filers or \$16,160 for joint filers to a maximum of 7.65 percent on income over \$266,930 for single filers or \$355,910 for joint filers.

Write: Wisconsin Department of Revenue, Customer Service Bureau, P.O. Box 59,

Madison, WI 53785-0001, or P.O. Box 268, Madison WI 53790-0001.

Phone: (608) 266-2486

Website: www.revenue.wi.gov

Email: Link through the website's Contact Us tab, or email dorincome@wisconsin.gov

WYOMING

There is no state income tax and no tax on intangibles such as bank accounts, stocks or bonds. State sales tax is 4 percent. Local jurisdictions may add another 2-percent sales tax and 4 percent for lodging.

Write: Wyoming Department of Revenue, 122 West 25th St., Suite E301, Herschler Building East, Cheyenne WY 82002-0110.

Phone: (307) 777-5200

Website: <http://revenue.wyo.gov>

Email: dor@wyo.gov ■

2021 STATE PENSION AND ANNUITY TAX

The laws regarding the taxation of Foreign Service annuities vary greatly from state to state. In addition to those states that have no income tax or no tax on personal income, there are several states that do not tax income derived from pensions and annuities. Idaho taxes Foreign Service annuities received for years worked before Oct. 1, 1991, while exempting certain categories of Civil Service employees. Several websites provide more detail on individual state taxes for retirees, but one of the more comprehensive is the **Retirement Living Information Center** at www.retirementliving.com/taxes-by-state, which is recommended for further information.

ALABAMA

Social Security and U.S. government pensions are not taxable. The Alabama state sales tax is 4 percent. Depending on the municipality, combined local and state sales tax is as high as 11 percent.

ALASKA

No personal income tax. No state sales or use tax, but most municipalities levy sales and/or use taxes of between 2 and 7 percent and/or a property tax. If over age 65, you may be able to claim an exemption.

ARIZONA

U.S. government pensions are fully taxed but up to \$2,500 may be excluded for each taxpayer. There is also a \$2,100 exemption for each taxpayer age 65 or over. Social Security is excluded from taxable income. Arizona state sales and use tax is 5.6 percent, with additions depending on the county and/or city.

ARKANSAS

The first \$6,000 of income from any retirement plan or IRA is exempt (to a maximum of \$6,000 overall). Social Security is excluded from taxable income. There is no estate or inheritance tax. State sales and use tax is 6.5 percent; city and county taxes may add another 5 percent.

CALIFORNIA

Pensions and annuities are fully taxable. Social Security is excluded from taxable income. The sales and use tax rate varies from 7.25 percent (the statewide rate) to 11 percent in some areas.

COLORADO

Up to \$24,000 of pension or Social Security income can be excluded if an individual is age 65 or over. Up to \$20,000 is exempt if age 55 to 64. State sales tax is 2.9 percent; local additions can increase it to as much as 11.2 percent.

CONNECTICUT

Pensions and annuities are

fully taxable for residents. Social Security is exempt if Federal Adjusted Gross Income is less than \$75,000 for singles or \$100,000 for joint filers. Connecticut exempts 14 percent of income from pensions and annuities using those same income qualifiers. This phased-in exemption will increase by 14 percent each year until it reaches 100 percent in tax year 2025. Statewide sales tax is 6.35 percent. No local additions.

DELAWARE

Government pension exclusions per person: \$2,000 is exempt under age 60; \$12,500 if age 60 or over. If over age 65 and you do not itemize, there is an additional standard deduction of \$2,500. Social Security is excluded from taxable income. Delaware does not impose a sales tax.

DISTRICT OF COLUMBIA

Pensions and annuities are fully taxed for residents. Social Security is excluded from taxable income. Sales and use tax is 6 percent, with higher rates for some commodities (liquor, meals, etc.).

FLORIDA

There is no personal income, inheritance, gift tax or tax on intangible property. All property is taxable at 100 percent of its just valuation—many exemptions are available. The state sales and use tax is 6 percent. There are additional county sales taxes, which could make the combined rate as high as 9.5 percent.

GEORGIA

Up to \$35,000 of retirement income may be excludable for those age 62 or older or totally disabled. Up to \$65,000 of retirement income may be excludable for taxpayers who are age 65 or older. Social Security is excluded from taxable income. Sales tax is 4 percent statewide, with additions of up to 5 percent depending on jurisdiction.

HAWAII

Pension and annuity distributions from a government pension plan are not taxed in Hawaii. If the employee contributed to the plan, such as a 401(k) with employer matching, only employer contributions are exempt. Social Security is excluded from taxable income. Hawaii charges a general excise tax of 4 percent instead of sales tax.

IDAHO

If the individual is age 65 or older, or age 62 or older and disabled, Civil Service Retirement System and Foreign Service Retirement and Disability System pensions qualify for a deduction. Refer to Form 39R for details. Federal Employees' Retirement System or Foreign Service Pension System pensions do not qualify for this deduction. The deduction is reduced dollar for dollar by Social Security benefits. Social Security itself is not taxed. Idaho state sales tax is 6 percent; some local jurisdictions add as much as another 3 percent.

ILLINOIS

Illinois does not tax U.S. government pensions, TSP distributions or Social Security. State sales tax is 6.25 percent. Local additions can raise sales tax to 11 percent in some jurisdictions.

INDIANA

Social Security is excluded from taxable income. All other retirement income is taxed at the flat 3.23 percent Indiana income tax rate. Sales tax and use tax is 7 percent.

IOWA

Generally taxable. Taxpayers who are at least 55 years old can exclude up to \$6,000 (\$12,000 for joint filers) of federally taxed distributions from a pension, annuity, IRA or other retirement plans. Social Security is excluded from taxable income. Statewide sales tax is 6.5 percent; local option taxes can add up to another 2 percent.

KANSAS

U.S. government pensions are not taxed. There is an extra deduction of \$850 if over age 65. Other pensions are fully taxed along with income from a 401(k) or IRA. Social Security is exempt if Federal Adjusted Gross Income is under \$75,000. State sales tax is 6.5 percent, with additions of up to 4.1 percent depending on jurisdiction.

KENTUCKY

Government pension income is exempt if retired before Jan. 1, 1998. If retired after Dec. 31, 1997, pension/annuity

income up to \$31,110 remains excludable depending on date of retirement. Social Security is excluded from taxable income. Sales and use tax is 6 percent statewide, with no local sales or use taxes.

LOUISIANA

Federal retirement benefits are exempt from state income tax. There is an exemption of \$6,000 of other annual retirement income received by any person age 65 or over. Married filing jointly may exclude \$12,000. Social Security is excluded from taxable income. State sales tax is 4.5 percent with local additions up to a possible total of 9.45 percent. Use tax is 8 percent regardless of the purchaser's location.

MAINE

Recipients of a government-sponsored pension or annuity who are filing singly may deduct up to \$10,000 (\$20,000 for married filing jointly) on income that is included in their Federal Adjusted Gross Income, reduced by all Social Security and railroad benefits. For those age 65 and older, there is an additional standard deduction of \$1,600 (filing singly) or \$2,600 (married filing jointly). Sales tax is 5.5 percent; 8 percent on meals and liquor.

MARYLAND

Those over 65 or permanently disabled, or who have a spouse who is permanently disabled, can exclude up to \$31,100 income from a

pension or 401(k). Also, all individuals 65 years or older are entitled to an extra \$1,000 personal exemption in addition to the regular \$3,200 personal exemption available to all taxpayers. Social Security is excluded from taxable income. See the worksheet and instructions in the Maryland Resident Tax Booklet. General sales tax is 6 percent; 9 percent on liquor.

MASSACHUSETTS

Federal pensions and Social Security are excluded from Massachusetts gross income. Each taxpayer over age 65 is allowed an additional \$700 exemption on other income. Sales tax is 6.25 percent.

MICHIGAN

Federal, and state/local government pensions may be partially exempt, based on the year you were born and the source of the pension. (a) If born before 1946, private pension or IRA benefits included in AGI are partially exempt; public pensions are exempt. (b) If born after 1946 and before 1952, the exemption for public and private pensions is limited to \$20,000 for singles and \$40,000 for married filers. (c) If born after 1952, not eligible for any exemption until reaching age 67. Taxpayers have two options when they turn 67 years old: either deduct \$20,000 from all income sources (\$40,000 for joint filers) or claim personal exemptions and deduct Social Security,

military and railroad retirement income. Social Security is excluded from taxable income. Full details are at <https://bit.ly/michigan-retirement-guidance>.

Michigan's state sales tax rate is 6 percent. There are no city, local or county sales taxes.

MINNESOTA

Social Security income is taxed by Minnesota to the same extent it is on your federal return, unless it's your only source of income. All federal pensions are taxable, but single taxpayers who are over 65 or disabled may exclude some income if Federal Adjusted Gross Income is under \$33,700 and nontaxable Social Security is under \$9,600. For a couple who are both over 65, the limits are \$42,000 for Federal Adjusted Gross Income and \$12,000 for nontaxable Social Security. Statewide sales and use tax is 6.875 percent; a few cities and counties also add a sales tax, which can be as high as 8.375 percent.

MISSISSIPPI

Social Security, qualified retirement income from federal, state and private retirement systems, and income from IRAs are exempt from Mississippi tax. There is an additional exemption of \$1,500 on other income if over age 65. Statewide sales tax is 7 percent.

MISSOURI

Missouri taxes all retirement income, including Social Security. Up to 65 percent of public pension income may be deducted if Missouri Adjusted Gross Income is less than \$100,000 when married filing jointly or \$85,000 for single filers, up to a limit of \$39,014 for each spouse. The maximum private pension deduction is \$6,000. You may also deduct 100 percent of Social Security income if over age 62 and Federal Adjusted Gross Income is less than the limits above. Sales tax is 4.225 percent; local sales and use tax additions may raise the total to 10.1 percent.

MONTANA

Montana taxes all pension and retirement income received while residing in Montana. Those over 65 can exempt an additional \$800 of interest income for single taxpayers and \$1,600 for married joint filers. For taxpayers with an AGI income under \$25,000 (single filers) or \$32,000 (joint filers), all Social Security retirement income is deductible. For taxpayers above those limits but below \$34,000 (single filers) or \$44,000 (joint filers), half of Social Security retirement income is deductible. Above those second-level limits, 15 percent is deductible. Montana has no general sales tax, but tax is levied on the sale of various commodities.

NEBRASKA

U.S. government pensions and annuities are fully taxable.

Social Security is taxable. State sales tax is 5.5 percent; local taxes may add another 2.5 percent.

NEVADA

No personal income tax. Sales and use tax varies from 6.85 to 8.1 percent, depending on local jurisdiction.

NEW HAMPSHIRE

No personal income tax. There is no inheritance tax. There is a 5-percent tax on interest/dividend income over \$2,400 for singles (\$4,800 married filing jointly). A \$1,200 exemption is available for those age 65 or over. No general sales tax. Several services (prepared food, hotel rooms, etc.) are taxed at 9 percent.

NEW JERSEY

Pensions and annuities from civilian government service are subject to state income tax, with exemptions for those age 62 or older or totally and permanently disabled. See this link, however, for the distinction between the "Three-Year Rule Method" and the "General Rule Method" for contributory pension plans: <https://bit.ly/new-jersey-taxation>. Qualifying singles and heads of households may be able to exclude up to \$75,000 of retirement income; those married filing jointly up to \$100,000; those married filing separately up to \$50,000 each. These exclusions are eliminated for New Jersey gross incomes over \$100,000. Residents over age 65 may be eligible for an additional \$1,000 personal exemption.

Social Security is excluded from taxable income. State sales tax is 6.625 percent.

NEW MEXICO

All pensions and annuities are taxed as part of Federal Adjusted Gross Income. Taxpayers age 65 or older may exempt up to \$8,000 (single) or \$16,000 (joint) from any income source if their income is under \$28,500 (individual filers) or \$51,000 (married filing jointly). The exemption is reduced as income increases, disappearing altogether at \$51,000. State tax rate is 5.125 percent. Local taxes combined with state sales tax can be as high as just over 9 percent.

NEW YORK

Social Security, U.S. government pensions and annuities are not taxed. For those over age 59 and a half, up to \$20,000 of other annuity income (e.g., Thrift Savings Plan) may be excluded. See N.Y. Tax Publication 36 at <https://bit.ly/income-taxation> for details. Sales tax is 4 percent statewide. Other local taxes may add up to an additional 4.875 percent.

NORTH CAROLINA

Pursuant to the "Bailey" decision (see <http://dorn.com/taxes/individual/benefits.html>), government retirement benefits received by federal retirees who had five years of creditable service in a federal retirement system on Aug. 12, 1989, are exempt from North Carolina income tax. Those who do not have five years of

creditable service on Aug. 12, 1989, must pay North Carolina tax on their federal annuities. For those over age 65, an extra \$750 (single) or \$1,200 (couple) may be deducted. Social Security is excluded from taxable income. State sales tax is 4.75 percent; local taxes may increase this by up to 2.75 percent.

NORTH DAKOTA

All pensions and annuities are taxed. Taxpayers can exclude \$5,000 of pension income from civil service, and some other qualified, plans. Social Security is excluded from taxable income. General sales tax is 5 percent; local jurisdictions impose up to 3.5 percent more.

OHIO

Retirement income is taxed. Taxpayers age 65 and older may take a \$50 credit per return. In addition, Ohio gives a tax credit based on the amount of the retirement income included in Ohio Adjusted Gross Income, reaching a maximum of \$200 for any retirement income over \$8,000. Social Security is excluded from taxable income. State sales tax is 5.75 percent. Counties and regional transit authorities may add to this amount, but the total must not exceed 8.75 percent.

OKLAHOMA

Individuals receiving FERS/FSPS or private pensions may exempt up to \$10,000, but not to exceed the amount included in the Federal Adjusted Gross Income.

One hundred percent of a federal pension paid in lieu of Social Security (i.e., CSRS and FSRDS—"old system"—including the CSRS/FSRDS portion of an annuity paid under both systems) is exempt. Social Security included in FAGI is exempt. State sales tax is 4.5 percent. County and local tax rates vary for a total sales tax of up to 11 percent. The average Oklahoma sales tax is around 9 percent.

OREGON

Generally, all retirement income is subject to Oregon tax when received by an Oregon resident. However, federal retirees who retired on or before Oct. 1, 1991, may exempt their entire federal pension; those who worked both before and after Oct. 1, 1991, must prorate their exemption using the instructions in the tax booklet. (The portion of that pension for the years before Oct. 1, 1991, is not taxed.) If you are over age 62, a tax credit of up to 9 percent of taxable pension income is available to recipients of pension income, including most private pension income, whose household income was less than \$22,500 (single) and \$45,000 (joint), and who received less than \$7,500 (single)/\$15,000 (joint) in Social Security benefits. The credit is the lesser of the tax liability, or 9 percent of taxable pension income. Social Security is excluded from taxable income. Oregon has no sales tax.

PENNSYLVANIA

Government pensions and Social Security are not subject to personal income tax. Pennsylvania sales tax is 6 percent. Other taxing entities may add up to 2 percent.

PUERTO RICO

The first \$11,000 of income received from a federal pension can be excluded for individuals under age 60. For those age 60 and older, the exclusion is \$15,000. If the individual receives more than one federal pension, the exclusion applies to each pension or annuity separately. Social Security is excluded from taxable income.

RHODE ISLAND

U.S. government pensions and annuities are fully taxable. Social Security is taxed to the extent it is federally taxed. Seniors with a Federal Adjusted Gross Income over \$104,450 pay tax on Social Security benefits. Higher-income seniors are not eligible for the Rhode Island income tax exemption on private, government or military retirement plan payouts. Out-of-state government pensions are fully taxed. Sales tax is 7 percent; meals and beverages are 8 percent.

SOUTH CAROLINA

Retirement income is taxed, but individuals under age 65 can claim a \$3,000 deduction on qualified retirement income; those age 65 and older may claim a \$15,000 deduction on qualified retirement income (\$30,000 if

both spouses are over 65), but must reduce this figure by any other retirement deduction claimed. Social Security is excluded from taxable income. Sales tax is 6 percent plus up to 3 percent in some counties. Residents age 85 and older pay 5 percent.

SOUTH DAKOTA

No personal income tax or inheritance tax. State sales and use tax is 4.5 percent; municipalities may add up to an additional 2.75 percent. Residents age 66 and older who have an annual income under \$12,670 (single) or total household income under \$17,200 are eligible for a sales tax refund.

TENNESSEE

Social Security, pension income and income from IRAs and TSP are not subject to personal income tax. State sales tax is 5 percent on food; it is 7 percent on other goods, with between 1.5 and 2.75 percent added, depending on jurisdiction.

TEXAS

No personal income tax or inheritance tax. State sales tax is 6.25 percent. Local options can raise the rate to 8.25 percent.

UTAH

Utah has a flat tax rate of 4.95 percent of all income. For taxpayers over 65, there is a retirement tax credit of \$450 for single filers and \$900 for joint filers. Qualifying modified Adjusted Gross Income levels are under

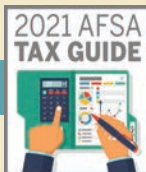
\$43,000 for single residents and less than \$50,000 for joint filers. Married taxpayers who file separate returns are eligible with a modified AGI under \$34,000. See the state website for details. State sales tax ranges from 5.95 percent to 8.60 percent, depending on local jurisdiction.

VERMONT

U.S. government pensions and annuities are fully taxable. Social Security benefits are taxed for single filer income greater than \$45,000 annually or over \$60,000 for joint filers. Out-of-state government pensions and other retirement income are taxed at rates from 3.35 percent to 8.75 percent. State general sales tax is 6 percent; local option taxes may raise the total to 7 percent (higher on some commodities).

VIRGINIA

Individuals born before Jan. 1, 1939, can claim a \$12,000 deduction. If you were born between Jan. 2, 1939, and Jan. 1, 1956, your age deduction is based on your income. The maximum \$12,000 deduction is reduced by one dollar for each dollar by which Adjusted Gross Income exceeds \$50,000 for single, and \$75,000 for married, taxpayers. All taxpayers age 65 and older receive an additional personal exemption of \$800. Social Security is excluded from taxable income. The estate tax was repealed for all deaths after July 1, 2007. The general sales tax rate is 5.3 percent (4.3 percent state tax



and 1 percent local tax, with an extra 0.7 percent in Northern Virginia).

WASHINGTON

No personal income tax. Retirement income is not taxed. State sales tax is 7 percent; rates are updated quarterly. Local taxes may increase the total to as much as 20.5 percent.

WEST VIRGINIA


All retirement income is taxed with the first \$8,000 (individual filers) or \$16,000 (married filing jointly) being exempt. Out-of-state government pensions qualify for this exemption. West Virginia taxes Social Security benefits to the extent they are taxed at the federal level. However, this tax is being phased out over two years. In 2021, 65 percent of Social Security benefits are exempt, and the tax will be eliminated by 2022. State sales tax is 6 percent, with additions of between 0.5 and 1 percent in some jurisdictions.


WISCONSIN

Pensions and annuities are fully taxable. Social Security is excluded from taxable income. Those age 65 or over may take two personal deductions totaling \$950. Benefits received from a federal retirement system account established before Dec. 31, 1963, are not taxable. Those age 65 and older and with a Federal Adjusted Gross Income of less than \$15,000 (single filers) or \$30,000 (joint filers) may exclude \$5,000 of income from federal retirement systems or IRAs. Those over age 65 may take an additional personal deduction of \$250. State sales tax is 5 percent; local taxes may raise this rate up to 5.6 percent.

WYOMING

No personal income tax. State sales tax is 4 percent. Local taxes may add up to 2 percent on sales and 4 percent on lodging. ■





David L. Mortimer, CPA, has over 25 years of experience in tax planning and research. Including developing tax minimization strategies, planning business/real estate transactions and audit representation.

- Income tax services
- Financial planning
- Practiced before the IRS
- Member AICPA

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■ **Robert “Bob” C. Bergin**, 83, a retired Foreign Service officer, died on June 9, 2021, in Alexandria, Va.

While studying English literature at Villanova University, Mr. Bergin enlisted in the U.S. Army and was the sole G.I. on his troop carrier to Japan not to be seasick in a typhoon. He rode his beloved Yamaha motorcycle all over Japan, taught English to high school students and, on return to the U.S., rode cross country on the Yamaha.

Mr. Bergin then joined the Foreign Service, interrupting his master’s degree studies in English literature at Georgetown University and his sky-diving hobby to begin Vietnamese language studies. He volunteered for a posting in Saigon and witnessed firsthand the Viet Cong attack on the U.S. embassy in January 1968 and the broader Tet Offensive. Tours in Thailand (twice), Indonesia, South Africa and Kenya followed.

In 1986, he and his wife, Monique, began their Asian antique business, Banana Tree, opening a shop on King Street in Alexandria in 1988. When not hunting for art treasures for Banana Tree, Mr. Bergin pursued other interests in Asia.

He worked closely with the Foundation for the Preservation and Development of Thai Aircraft and with groups involved with the recovery of World War II aircraft in Asia.

He also maintained a special interest in the First American Volunteer Group, nicknamed the “Flying Tigers” and one of the most effective and colorful combat units in the history of aerial warfare. His many articles on aviation history have appeared in numerous publications in the U.S. and Asia.

In recent years, the scope of his writing grew to include the U.S. Office of Strategic Services and Free Thai underground resistance operations. On visits to China, he further explored WWII aviation and the People’s Liberation Army Air Force.

He is the first American writer to have been granted interviews with senior PLAAF combat pilots, including a leading MIG-15 ace and PLAAF attack pilot involved with China’s nuclear program who also dropped China’s first H-Bomb. The resulting article, published by the Smithsonian *Air & Space* magazine in 2009, was selected by *The New York Times* for its weekly “Must Read” section.

Mr. Bergin was a prolific writer, publishing as many as 30 works—novels, history and historical fiction—as well as numerous articles and short stories, two of which appeared in the literary magazine, *The Evergreen Review*.

He is survived by his wife, Monique.

■ **Paul A. Bialecki**, 71, a retired Foreign Service officer, passed away at his home in Madison, Wis., on Oct. 19, 2021.

Mr. Bialecki was born on Sept. 10, 1950, to Stanley and Charlotte (Czuper) Bialecki in Racine, Wis., where he grew up and graduated from St. Bonaventure Prep.

He enlisted in the U.S. Army, serving from 1971 to 1975. During his service he was stationed in Amberg, Germany, and received the National Defense Service and the Good Conduct medals.

He went on to receive a B.S. in labor and industrial relations and a B.A. in history from the University of Wisconsin–Parkside. Mr. Bialecki married his beloved wife, Sally Majewski, in 1985 at Holy Trinity Catholic Church in Racine.

In March 1978, he joined the Foreign Service. During a distinguished career, he served in Burkina Faso, Chad, Malawi, Mauritius, the United Kingdom and South Korea, and had two tours of duty in Washington, D.C.

After retiring in April 2002, he worked as a state information technology manager at the Wisconsin chapter of the Nature Conservancy for 10 years and remained a

member of the American Foreign Service Association.

Mr. Bialecki enjoyed traveling to exotic locations, was an avid reader and loved to journal. He also enjoyed spending time with his family, cooking, gardening, hiking in nature and taking long walks with his Welsh Terriers, Toby and Finley.

He is survived by his wife, Sally; sister, Kathleen Bialecki of Racine; sister-in-law, Susan Arvai (and her husband, David) of Racine; and brother-in-law, Gene Majewski (and his wife, Linda) of Pineville, N.C.; as well as nieces and nephews.

■ **Christopher M. Gilbertson**, 62, a Foreign Service specialist, passed away unexpectedly from complications of B-cell lymphoma in Fairfax, Va., on Oct. 21, 2021, after being medevaced from Rome, Italy.

Mr. Gilbertson was born on Feb. 2, 1959, to Ardyce DeBurlle and Donald Gilbertson in San Bernardino, Calif., and raised in Porterville, Calif. It was there that he met and married his high school sweetheart, Beth Wolfram.

He enlisted in the U.S. Navy in 1978 and served for five years as a submariner aboard the USS *Henry Clay* (SSBN 625), with the distinction of being a member of the “Order of the Blue Nose.” He remained in the Naval Reserve for another 20 years.

His transition into the world of information technology began in Charlotte, N.C. During this period, he also began his favorite role in life as father to his two daughters, Caitlin and Rachel.

In 1995, Mr. Gilbertson’s employer transferred him and his young family to Riyadh, Saudi Arabia, inspiring a newfound passion for travel and adventure.

In 2003, Mr. Gilbertson joined the Department of State as a Foreign Service specialist. He spent his entire career overseas, often in demanding circumstances, at posts including Vilnius, Abu Dhabi,

Rabat, Belgrade, Herat, Berlin, Kabul, Riyadh, Erbil and, most recently, Rome.

At each mission where he was assigned, he served not just as a dedicated IT manager, but also as an integral member of the community, a leader, a mentor and a friend to all. He was a patriot, a certified diver, a private pilot and a car enthusiast.

Those who knew him remember him as a kind, giving and active person who loved to be out in nature walking, biking and diving, playing sports and hosting game nights.

Mr. Gilbertson is survived by his wife of 42 years, Beth; daughters Caitlin Gilbertson and Rachel Vinnedge (and her husband, Jared Vinnedge); mother Ardyce DeBurle (and her husband, Ben); father Don Gilbertson (and his wife, Gladys); brothers Scott Gilbertson (and his wife, Susan), Steven Gilbertson and Seth Gilbertson (and his wife, Cindy); nieces and nephews, in-laws and friends from around the world.

■ **Patricia McMahon Hawkins, 72**, a retired Foreign Service officer and former ambassador, died suddenly on Oct. 6, 2021.

Ms. Hawkins was born in 1949. She attended Barnard College and was a graduate of East Stroudsburg University with a bachelor's degree in education. She also studied French at Georgetown University, the University of Dijon and New York University.

After living for seven years in western France, Ms. Hawkins returned to Pennsylvania with her 2-year-old son, Fred, and joined the Foreign Service in 1980.

Her first tour was in Paris, where she convinced the French administration to allow the first trans-Atlantic satellite reception antenna atop an important building in the capital.

She also managed press affairs for

President Ronald Reagan's 1984 tour of the Normandy landing beaches, where he delivered the address widely credited with helping him win reelection that fall.

Later tours took her to Zaire, now the Democratic Republic of Congo, and to Washington, D.C., and Burkina Faso.

In 1989 she married Richard S.D. Hawkins, who left 25 successful years in the private sector to join the Foreign Service as a junior officer. The couple served together in Colombia, Côte d'Ivoire, the Dominican Republic and, again, in Washington, D.C.

Near the end of their careers, the couple accepted separate assignments, with Ms. Hawkins serving as ambassador to Togo while her husband served two years in Iraq. After retiring in 2011, the couple settled in Santa Fe, where he had spent part of his childhood.

Following her retirement, Ambassador Hawkins became an active officer of the Santa Fe and New Mexico chapters of the League of Women Voters.

Family members remember her as a lifelong humanistic liberal, in the footsteps of her father who had worked to establish the Stroudsburg, Pa., chapter of the NAACP.

Colleagues and friends recall that Ambassador Hawkins was always an enthusiastic, knowledgeable and realistic proponent of democracy and American ideals. She remained a sharp and insightful private critic of American foreign and domestic politics and policy, while never betraying her oath to support and defend the Constitution of the United States.

They remember her generous spirit and welcoming demeanor, displayed in countless dinners and celebrations with friends in Santa Fe and across the globe.

Ambassador Hawkins is survived by her husband, Richard; her son, Frédéric; and her daughter, Jessica.

■ **Tyler Chapman Holt, 54**, a Foreign Service officer with USAID, died Sept. 28, 2021, at his home in Bethesda, Md., after a valiant battle with brain cancer.

The son of a U.S. Navy officer, Mr. Holt was born in Newport, R.I., on Nov. 7, 1966. He spent his childhood in Hawaii and Lafayette, Calif., graduating from Acalanes High School.

As a 15-year-old high school exchange student with the American Field Service, he lived with a Rwandan family in Kenya and attended the Nairobi School for Boys with his host brother. This experience was the catalyst for his interest in international development.

Mr. Holt received a B.A. in mathematics and economics from Wesleyan University in 1988 and an M.A. in international development economics from American University in 1997.

In 1998, he met his future wife, the daughter of a Foreign Service officer, in Washington, D.C. The two married in Shepherdstown, W.Va., in May 2000 and departed days later for a five-year tour in Egypt with USAID.

During his career as a Foreign Service officer, Mr. Holt focused on economic solutions to poverty, inequality, corruption and lack of opportunity. He was fluent in Arabic and did much of his work in the Muslim world and Africa.

Subsequent assignments took his family to the Philippines, Egypt again, Washington, D.C., Germany (for the Middle East Regional Platform, including projects in Tunisia, Yemen, Israel, Libya and Jordan) and Ethiopia, along with an unaccompanied year in Iraq.

Most recently, he served as the entrepreneurial environment team lead in USAID's Center for Economics and Market Development.

The great joys of Mr. Holt's life were his children, Lilly and Daniel. A lover of

the classics, Mr. Holt would regale them with Greek myths as bedtime stories and often read from the “Odyssey” or “Iliad.” He proudly saw his children off to college: Lilly at Maastricht University in the Netherlands, and Daniel at Wesleyan, his beloved alma mater.

Mr. Holt had developed a passion for running in high school and ran wherever he went—the trails of Rock Creek Park, the Boston and New York marathons, and through the dry wadis, chaotic streets, dense woods and high elevations near their homes in Cairo, Manila, Frankfurt and Addis Ababa, respectively. Even in his final year, his daughter would join him on regular jogs along the C&O Canal towpath.

At USAID, Mr. Holt’s intelligence, patience and constructive and calm voice won him deep respect from colleagues who sought his guidance on economic issues. When the brain tumor forced Mr. Holt to leave work, he posted the news on Facebook, asking colleagues to remember why they did the work they did, “as this world still needs us all to try and improve people’s lives.”

Many recalled his encouragement, fearlessness in speaking up to leaders, sense of humor, enthusiasm and empowerment of local country staff. USAID Administrator Samantha Power, too, sent a note: “I am struck by your imprint across this agency you love so much. I can see it in the outpouring of affection and admiration that your colleagues have stepped forward to share with you. ... Their lives are richer because of the experiences they have had with you.”

Tyler Holt is survived by his wife, Anne Martin Holt; children, Lillian and Daniel Holt; parents, Richard and Robin Holt of Lafayette, Calif; a sister, Stannie Holt of San Mateo, Calif; and a brother, Spencer Holt of San Diego, Calif. He is

also survived by many aunts, uncles, cousins, in-laws and six nephews.

Because Mr. Holt’s exchange student experience in Kenya was so life-changing, he wished that an American Field Service scholarship be established in his name. Donations may be made at bit.ly/AFSScholarship.

■ **Adeline Rose Krizek**, 88, wife of retired Foreign Service Officer Eugene Krizek, died on Sept. 5, 2021, at her home in Mt. Vernon, Va.

She was born on March 3, 1933, in London, England, to Arthur and Adeline Watson. The family lived in a rented flat in Notting Hill until World War II began. Ms. Krizek’s earliest war memory was asking her mother about the barrage balloons above London that were used in an effort to save historic landmarks from German bombs.

She and sometimes her younger sisters, Sylvia and Shirley, evacuated to the countryside and lived with strangers, while their mother stayed in London working at a munitions factory and caring for her baby son, John.

At age 20, Ms. Krizek immigrated to the United States with a high school education and the equivalent of 20 dollars. In 1955, she married Eugene Krizek of Cleveland, Ohio. The two met and worked on Capitol Hill. Her career then gravitated toward the nonprofit sector, where she worked as a staff member of the Council for a Livable World, advocating the elimination of nuclear weapons.

By the end of the 1960s, the Krizek family moved to the Hollin Hills neighborhood of Mount Vernon, Va. Ms. Krizek served as president of the local Juvenile Diabetes Foundation chapter, board member of Burgundy Farm Country Day School, board member of the century-old Friendship House charity and, in 1984,

was the first volunteer for Christian Relief Services, founded by her husband.

In 2004, she became a board member of the London-based charity, Bread and Water for Africa UK.

Ms. Krizek was most devoted to United Community. In 1995, she and her husband were recognized in Mount Vernon as Lord and Lady Fairfax for their outstanding volunteer service to the community.

In 2019, Ms. Krizek was honored by United Community with the Gerald W. Hyland Humanitarian Award for her life’s work dedicated to helping those who face hardship, as she had faced growing up in wartorn London.

Ms. Krizek loved to travel, read novels, watch PBS (especially British television), garden, and she was active in politics. She was a member of the Mount Vernon Democratic Committee and a campaign volunteer for her son Paul, a delegate to the Virginia General Assembly.

Ms. Krizek is survived by her three children, grandchildren and great-grandchildren. She also is survived by her brother-in-law, Gus Kepel of Bury St. Edmunds, England, and her sister-in-law, Suzi Watson of South Daytona, Fla.

■ **Eugene “Gene” L. Krizek**, 93, a retired Foreign Service officer, died at home in Mount Vernon, Va., on Oct. 5, 2021, exactly a month after the passing of his wife of 66 years, Adeline.

Mr. Krizek was born on Dec. 17, 1927, to a Czechoslovak immigrant, Ladislav T. Krizek, and his wife, Elsie Schlesinger. When he was 14 years old, he lost his father, then a successful businessman, to cancer.

Mr. Krizek served two tours of active duty in the Air Force during both World War II and the Korean War. Afterward, he graduated from Western Reserve (now Case Western Reserve University).

By 1955, he was active in Democratic Party politics, coming to Washington, D.C., with Congressman Charles A. Vanik of Ohio. He worked on the Kennedy campaign as campaign manager for Washington state, and later served as President John F. Kennedy's director of White House liaison at the State Department.

After the assassination, President Lyndon B. Johnson asked Mr. Krizek to stay on at the State Department in the Office of Congressional and Public Affairs as director of congressional services.

Early in his political career, he brought together Capitol Hill staffers and veteran Kennedy organizers to form The New Frontier Club, which met twice a month to continue seeking ways to carry out the Kennedy agenda.

Mr. Krizek devoted another 20 years to government service. He championed humanitarian bills to aid foreign countries and refugee legislation for families seeking a better life in the United States, and remained active in the Air Force Reserve.

In 1985, after retiring, he founded Christian Relief Services with just a \$10,000 donation and a desire to help people in need. The organization's first project was providing assistance overseas, sparked by Mr. Krizek's experience working on refugee issues at the State Department.

In response to the extreme poverty he witnessed in Appalachia, Mr. Krizek founded the charity Americans Helping Americans in 1990.

Moved by an article detailing the high rate of suicide among American Indian teenagers, Mr. Krizek partnered with Olympic gold medalist Billy Mills (Oglala, Lakota) to form what is now the charity Running Strong for American Indian Youth.

He later teamed up with Phyllis Keino, a renowned humanitarian in Kenya, and started the organization Bread and Water

for Africa, which continues to be fueled by Mr. Krizek's philosophy of empowering local populations to help themselves.

Mr. Krizek attributed his success and achievements to friends and family, often quoting a favorite saying: "No man is alone if he has a family and friends who believe in his dream."

Mr. Krizek is survived by his three sons, Virginia State Delegate Paul Krizek and his wife, Tracey Navratil, Bryan Krizek and his wife, Rita, and Neil Krizek; grandchildren SSgt Justin Krizek, USMC, and his wife, Jessica, Cameron Krizek and his wife, Bridget, Victoria Krizek and Khloe Krizek; great-grandchildren Dean, Eliška and Killian; a sister, Patricia Devoe of Bethesda, Md., and a sister-in-law, Betty Krizek of Durham, N.C.

In lieu of flowers, donations may be made to Christian Relief Services at www.christianrelief.org.

■ **Hobart Luppi**, 98, a retired Foreign Service officer, died on Sept. 1, 2021, in Tarzana, Calif.

Mr. Luppi was born April 12, 1923, to Mary (Godino) and Neoclite Luppi in Hamden, Conn., later moving to nearby West Haven, where he grew up during the Great Depression. He excelled academically, and joined the Navy after high school to train as a fighter pilot, flying the famed Avenger aircraft, receiving his commission as lieutenant.

After the end of World War II, Mr. Luppi was offered a captain's commission to become an aviator instructor but instead chose to leave the Navy to attend college at the University of Oklahoma on the G.I. bill. He majored in economics and became a member of the Sigma Epsilon fraternity.

On graduating in 1948, he joined the Federal Bureau of Investigation and was assigned to offices in Idaho, where he met

Claudine Pearson of Lewiston, Idaho. They married in 1950, two weeks before departing for his new assignment in Chicago.

Mr. Luppi subsequently joined the Department of State, initially as the senior regional security officer in Cairo. After successfully completing the Foreign Service exam, he joined the Foreign Service as an economics officer assigned to New Delhi, where he served under renowned economist Ambassador John Kenneth Galbraith.

Mr. Luppi focused on the South Asian subcontinent as his specialty, studying Hindi on a daily basis and becoming fluent in both the spoken language and the written Devanagari alphabet.

He later achieved fluency in spoken Urdu during assignments to Pakistan, first as the consul general in Karachi from 1969 to 1972 and later as the deputy chief of mission in Islamabad from 1973 to 1976.

Mr. Luppi was in Karachi during the December 1971 war between India and Pakistan, and he oversaw the evacuation of hundreds of Americans, Canadians and other nationals to Tehran when the Indian Air Force granted a two-hour pause in the air raids.

Mr. Luppi stayed full-time at the consulate with a number of other Foreign Service officers and the naval attaché until the war ended on Dec. 16, 1971, but his family and other evacuees were not able to return until Dec. 29.

Between overseas assignments, the family of six lived in Northern Virginia, where Mr. Luppi took up horseback riding, which became a favorite pastime. His assignments at the Department of State in Washington, D.C., included working as a senior assistant for Assistant Secretary of State for Security and Consular Affairs Barbara M. Watson.

Mr. Luppi last served as consul general

in Vancouver, Canada, from 1976 to 1980. He and Claudine divorced in 1977. Mr. Luppi formally retired in 1980 with the rank of Minister Counselor and worked for a year on requests for declassification under the Freedom of Information Act.

After retirement, Mr. Luppi lived in Virginia and Maryland, where he renovated several old farmhouses, raised cattle and enjoyed horseback riding, before relocating to Florida where he spent his final years residing at the Kings Point retirement community in Sun City Center.

Mr. Luppi is survived by his son Mark Luppi (and wife, Eveline); daughters Mary Basich (and husband, Anthony) and Ann von Mehren (a former FSJ editor in chief); and six grandchildren. He was preceded in death by his son Brian Luppi, who passed away in 1973, and his son-in-law, Peter von Mehren, who died in 2010.

■ **Stuart Everett Patt**, 78, a retired Foreign Service officer, died on Sept. 3, 2021, in West Palm Beach, Fla., after a long battle with lymphoma.

Mr. Patt was born on Jan. 7, 1943, in Detroit. After receiving a Juris Doctor degree from the University of Michigan Law School, he worked as a public affairs officer for the Internal Revenue Service and the U.S. Department of Housing and Urban Development, and as an attorney with his own law practice in San Francisco, Calif.

In 1994, Mr. Patt joined the Foreign Service and served in São Paulo, Gabone, Manila and Jerusalem. While assigned to Washington, D.C., he worked on the advance team for Secretary of State Madeleine Albright as the information officer for operations and as a spokesman for the Consular Affairs Bureau.

Mr. Patt retired in 2008 and enjoyed doing photography, playing piano, flying airplanes and performing in local D.C.

community theaters. He also volunteered as a docent at the Library of Congress and the Supreme Court.

In 2017, Mr. Patt and his wife moved to West Palm Beach, Fla., where he volunteered at the Kravis Center for the Performing Arts and was a docent at the Flagler Museum and at the Historical Society of Palm Beach County.

A devoted husband, father and grandfather, Mr. Patt is survived by his wife, Elizabeth, a retired State Department civil servant; daughter Lisa Sprout of Milwaukee, Wis.; stepson Gene Eybelman (and his wife, Meredith) of Kennesaw, Ga.; grandchildren Jacob Sprout of Milwaukee, Wis., Kyra and Connor Eybelman of Kennesaw, Ga.; and sisters Hilary Cook of Welston, Mich., and Laura Wayburn of Laguna Woods, Calif.

■ **Andrew Douglas Sens**, 81, a retired Foreign Service officer, died on Sept. 28, 2021, at Sibley Memorial Hospital several days after suffering a stroke in his apartment in Cleveland Park, Washington, D.C.

Mr. Sens was born in Singapore in April 1940. During World War II, he relocated with his parents and sister to England via Australia and India, arriving in London in time to experience the V-2 rocket attacks.

After the war, he immigrated with his family to the United States and lived in Maryland and New York. He graduated from high school in Schenectady, N.Y., in 1958.

After completing training in the Army Reserve, Mr. Sens attended Hope College in Holland, Mich., graduating with a B.A. in political science in 1962. Shortly thereafter, he married Sharon Visscher, a resident of Holland.

From 1964 to 1965, Mr. Sens was an Africa-Asia Public Services Fellow at the University of the Philippines. He also earned an M.A. from the School of Inter-

national Service at American University in Washington, D.C., in 1965, and studied at the Institut de Hautes Études Internationales et du Développement in Geneva in 1966.

He returned to school again in 1975, earning an MPA from the John F. Kennedy School of Government at Harvard University.

Mr. Sens joined the U.S. Foreign Service in 1966 and served with the State Department until 1997. He worked in political and economic positions at U.S. missions in Uganda, France, Norway, Iran, Pakistan and Argentina, in addition to several assignments in Washington, D.C.

During the 1979-1981 Iranian hostage crisis, Mr. Sens served as deputy director for the State Department's Iran Working Group. He assisted in negotiating the release of the 52 Americans held hostage in Tehran and in implementing the Algiers Accords dealing with the incident.

Mr. Sens also served as director for the Office of International Environmental Protection from 1987 to 1990, country director for the Office of Southern Cone Affairs from 1990 to 1993, and as executive assistant to the Under Secretary for Global Affairs from 1993 to 1994, helping to manage the U.S. response to international crime and terrorism, international narcotics trafficking, refugee matters and human rights concerns.

His last assignment as a career diplomat was at the National Security Council, where he served as executive secretary from 1994 to 1997 on behalf of President Bill Clinton and his national security adviser.

Shortly after retiring from the Foreign Service, Mr. Sens joined the Independent International Commission on Decommissioning in Northern Ireland (the "Commission") under General John de Chastelain and was nominated by the U.S.

government to serve as a commissioner in 1999. The British and Irish governments jointly appointed him to the commission on July 3, 1999.

He worked with the commission in Dublin and Belfast to facilitate the disposal of paramilitary arms from both sides of the Northern Ireland conflict. In 2007 Mr. Sens was made a Commander of the British Empire for his services connected to the peace process in Northern Ireland.

Mr. Sens moved with his wife to Cleveland Park in 2002. He enjoyed reading, cooking, gardening, French wine, classical music and traveling. His last overseas trip was with his son on holiday to Corsica in 2019. He was successfully treated for cancer in 2020.

He is survived by his wife, Sharon; his son, Drew; his sister, Alexandra; and many nieces and nephews.

■ **Robert Edward Service, 84**, a retired Foreign Service officer and former ambassador, died on Sept. 2, 2021, in Washington, D.C., of COVID-19 pneumonia, despite being fully vaccinated.

Mr. Service was born on Feb. 16, 1937, in Peiping (now Beijing), China, where his father, China hand John S. Service, served at the U.S. embassy. He was evacuated during the war years and grew up in Berkeley, Washington, D.C., New York City, New Zealand, India and England.

He received a bachelor's degree in economics from Oberlin College, a master's degree in public affairs from Princeton University and another one in Latin American studies from Stanford University. He also studied at the National War College.

Following six months in the Army Reserve, Mr. Service joined the Foreign Service in January 1961. Overseas diplomatic posts included Nicaragua, Brazil, Mexico, Chile, Spain and Argentina.

He served as U.S. ambassador to



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Paraguay from 1994 to 1997, where he played a key role in averting a military coup in 1996.

Throughout his career, Ambassador Service worked toward advancing U.S. diplomatic relations and policy, establishing and promoting democracy, and promoting political and economic reforms, counternarcotics cooperation and government efficiency. He believed in serving his country, while also caring deeply about global issues and consequences.

Ambassador Service is remembered for his strong work ethic, his integrity and moral character, and his kindness and modesty. He maintained a lifelong enjoyment of travel, physical activity, wood working and researching economic, political and social issues.

His Reflection, “Forestalling a Democracy Crisis in Paraguay,” appeared in the November 2021 *FSJ*.

He is survived by his wife, Karol; daughter Jennifer and her husband, Sandy; son John and his wife, Helena; brother Philip and his wife, Kiisa; five grandchildren: Miguel, Alisha, Alex, Samantha and Rayka; and a grandniece, Luisa.

■ **Brian W. Wilson**, 62, a Foreign Service officer, died at home in Fairfax, Va., on June 12 following a courageous battle with cancer.

Mr. Wilson was born in Tacoma, Wash., on Jan. 6, 1959. Growing up in the shadow of Mount Rainier and spending his summers on the shores of Puget Sound, he developed a deep love of natural beauty and the outdoors.

In 1980, he suffered life-threatening injuries when his car was hit by a drunk driver. After a year spent recovering and then backpacking through Europe and Asia, he returned to Western Washington University to complete his English

degree. On graduating in 1983, he took the Foreign Service exam and taught middle school English and drama while awaiting acceptance.

In 1985, Mr. Wilson began his career in the State Department Foreign Service. He served in London, Belfast, Ciudad Juarez, Guatemala City and San Jose, as well as assignments in Washington, D.C. Most recently, he worked as the executive director for the Bureau of European and Eurasian Affairs and the Bureau of International Organization Affairs.

As director of entry-level career development, Mr. Wilson was a devoted mentor for the new hires he shepherded, staying in touch through their early tours. He is remembered for his dedication to service and his unfailing kindness.

Mr. Wilson loved every moment of his career with the State Department and continued to work with enjoyment and determination through 18 years of cancer treatment. He often remarked that he felt lucky to work with the best of the best, and his colleagues’ support eased his challenges in many ways.

While undergoing chemotherapy in 2003, his staff were mystified by sounds emanating from his office during lunch hours. When they realized he was inflating an air mattress so he could rest, they scoured the halls of the Harry S Truman Building and spirited a full-sized sofa to his office. He was indebted to the medical and health unit staff at numerous posts, who made it possible for him to continue temporary duty assignments.

Mr. Wilson lived each day fully and pursued his faith in God deeply. Through his hobby of highpointing, he explored lesser-known corners of every U.S. state and many countries, ascending to the highest elevations when possible. He supported Washington, D.C., theaters with season memberships. He tried to drive

a different route every time he could in order to see more of his neighborhood, city and world.

Wherever the Foreign Service took Mr. Wilson and his family, he always sought community with his local church. He nurtured friendships around hiking, cycling, kayaking, golfing and weekly breakfasts. He was a dedicated volunteer in his church, neighborhood, and as a teacher of English as a second language.

The great love of Mr. Wilson’s life was his family. In his last term at university, he met Julia Panther while the two were working in the library reserve room. They went their separate ways when Mr. Wilson graduated, and Julia transferred. After eleven years of letter-writing, they were married in 1994 in Washington, D.C.

Their children were born while the couple was posted in Ciudad Juarez. Mr. Wilson’s deep affection and admiration for his family was evident to all. He fought hard to live to see his son and daughter flourish into young adulthood.

Mr. Wilson is survived by his wife, Julia; son Peter of Nashville, Tenn.; and daughter Grace of Fairfax, Va. Contributions may be made in his name to the Foreign Service National Emergency Relief Fund or the Lamb Center, a homeless shelter in Fairfax, Va. ■



If you would like us to include an obituary in *In Memory*, please send text to journal@afsa.org.

Be sure to include the date, place and cause of death, as well as details of the individual’s Foreign Service career. Please place the name of the AFSA member to be memorialized in the subject line of your email.

A Decent and Honest Man

The Outlier: The Unfinished Presidency of Jimmy Carter

Kai Bird, Crown, 2021, \$38/hardcover, e-book available, 784 pages.

REVIEWED BY JOHN LIMBERT

Pulitzer Prize-winning journalist and historian Kai Bird has written a vivid and readable account of what happened when a decent and honest American president encountered unsolvable problems and faced adversaries, foreign and domestic, who were bound by no concern for truth or honor.

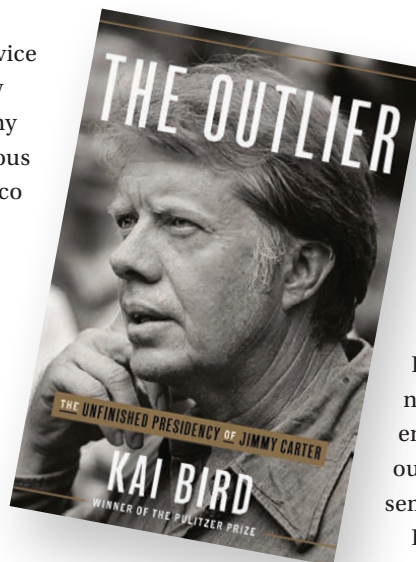
Bird's portrait rings true, especially his picture of Carter as the anti-Nixon, the deeply religious son of South Georgia, and the child of a mother who taught him enlightened views of race and humanity amid the harsh realities of the American South in the 1930s and 1940s.

Carter, like Bill Clinton, was a white Southern Democratic governor whom his party saw as its best hope to reverse Republican election victories gained via the party's "Southern strategy"—exploiting the barely hidden racist reaction to the 1960s civil rights and voting rights legislation of Lyndon Johnson (another white Southern Democrat). Until Obama's victory in 2008 (and Biden's in 2020), these moderate white Southerners gave the Democrats a fighting chance for winning the White House.

Although the author does not spend much time on Carter's three years at Annapolis and seven years of active-duty Navy service, his narrative makes clear that the United States Naval Academy's values of "duty, honor, country" helped form the future president's

approach to public service and politics. With a few exceptions, the academy has not produced devious people. During the fiasco of Iran contra in the 1980s, many saw what emerged when a few academy graduates thought they were being crafty.

To complete the picture of Jimmy Carter, readers of Bird's book should also watch Barbara Kopple's brilliant documentary film "Desert One" about the failed Iran hostage rescue mission of April 1980. In that film, they will hear the voice of the same Carter that Bird has described. As Carter listens to the mission—and as his chances for reelection as president literally go down in flames in the Iranian



lent region." A year later Iran was in chaos, the shah had fled his country, and—contrary to all expert predictions—power was about to fall into the hands of an aging Iranian cleric with no political experience and no education outside an antiquated seminary system.

Bird lets history speak for itself and shows us how so many got Iran wrong.

National Security Adviser Zbigniew Brzezinski's Cold War, anti-Soviet obsessions blinded him to a more complex reality. Bird (p. 391) provides a telling (and depressing) excerpt from Carter's diary: "[Ambassador to Iran] Sullivan thought we ought to permit

Bird lets history speak for itself and shows us how so many got Iran wrong.

desert—he remains unfailingly calm and polite. At the end, facing failure and the tragic death of eight brave servicemen, he says only, "Thank you, General."

Bird shows us how Iran consumed the last two years of Carter's presidency and, arguably, led to his defeat in the 1980 presidential election. He provides a clear picture of the chaos and ignorance that swirled around the president during those years.

It's worth remembering that on Dec. 31, 1978, Carter was visiting Tehran and warmly saluted the shah, calling Iran "an island of stability in a turbu-

Khomeini to take over and that it would lead to democracy. Huyser [Brzezinski's man in Tehran] thinks it would lead to communism." How wrong can everyone be? A sad observation on the president's advisers.

Bird's overall judgment of Carter, in both foreign and domestic affairs, is more positive than the conventional wisdom that "he failed as president but is a great ex-president."

In the book's epilogue (p. 622), Bird states: "In retrospect he [Carter] liked to quote Mondale, who had told him, 'We obeyed the laws, we told the truth,

and we kept the peace.' Carter liked to add, 'We championed human rights.' On one level, this might seem a low bar by which to judge a presidency. But few of Jimmy Carter's predecessors or successors in the White House could boast that they had not lied, broken the law or taken the country to war. By this standard, Carter's presidency was exceptional, even stellar."

To Carter's own review of his presidency I would add, "We brought the hostages home safely."

Read this illuminating book. It is most timely after the recent turmoil and amorality of the Trump administration. It even turns out that Trump mentor, the infamous Roy Cohn, had manufactured one of the scandals of the Carter administration—charges that aide Hamilton Jordan had snorted cocaine at Studio 54 in New York.

It is also timely reading among the ongoing tragedy of Afghanistan, which some have traced to Brzezinski's rigid anti-Soviet views and his ill-considered support for extremist Afghan mujaheddin in 1979 and 1980.

Kudos to the author for bringing to life the dramatic events and people of four decades ago. If we need reminding, in politics, values and character still matter.

John Limbert is a retired Foreign Service officer, an academic and an author. During a 34-year diplomatic career, he served mostly in the Middle East and Islamic Africa (including two tours in Iraq), was ambassador to the Islamic Republic of Mauritania and, in retirement, was brought back to serve as the first deputy assistant secretary of State for Iranian affairs. He has authored numerous books and articles on Middle Eastern subjects. He and his wife, the former Parvaneh Tabibzadeh, reside in Long Island City, Queens, New York.

A History of Freewheeling American Envoys

Rogue Diplomats: The Proud Tradition of Disobedience in American Foreign Policy

Seth Jacobs, Cambridge University Press, 2020, \$34.99/hardcover, e-book available, 408 pages.

REVIEWED BY JOSEPH L. NOVAK

Rogue Diplomats opens a new window on American diplomacy. The deeply researched book curates six case studies of envoys who disobeyed explicit orders and, in the process, helped shape the course of American history. In exploring these acts of insubordination, *Rogue Diplomats* is noteworthy for its acuity, verve and elegant craftsmanship.

The author, Seth Jacobs, is a professor of history at Boston College. His previous books have focused on U.S. policy in Indochina and included *The Universe Unraveling: American Foreign Policy in Cold War Laos* (2012). *Rogue Diplomats* is part of the Cambridge Studies in U.S. Foreign Relations series.

The book's first case study focuses on the U.S.-British negotiations that ended the Revolutionary War in 1783. Jacobs deftly describes how U.S. negotiators Benjamin Franklin, John Adams and John Jay disobeyed their orders from the Continental Congress by not obtaining consent to the peace deal from France, the pivotal American ally in the war.

Congress ratified the Treaty of Paris in 1784. Many U.S. political leaders were enraged, however, that the team had not followed its specific orders pertaining to France. Alexander Hamilton assailed "the conduct of our ministers." Secretary of Foreign Affairs Robert Livingston joined in the criticism (*Rogue Diplomats* also relates

how, 20 years later, Livingston himself acted without authority while negotiating the Louisiana Purchase).

Dodging the incoming flak, Franklin, Adams and Jay went on to further fame and influence. Their performance in Paris has reaped accolades in retrospect, with eminent historian Samuel Flagg Bemis calling it "the greatest victory in the annals of American diplomacy."

Biographies of Franklin (Walter Isaacson, 2003), Adams (David McCullough, 2001) and Jay (Walter Stahr, 2005) serve to confirm Jacobs' emphasis on the decision to defy orders as decisive in making the Treaty of Paris a reality.

Another illuminating case study reads like a surreal story told by Nikolai Gogol. As engagingly chronicled in the book, the James K. Polk administration dispatched Nicholas P. Trist, a State Department official, to Mexico City to lead the negotiations to end the Mexican-American War. Trist succeeded in spectacular fashion, with Mexico agreeing in 1848 to turn over vast tracts of land that encompassed much of what is now the American Southwest.

While he had success with the Mexicans, Trist, whom Jacobs describes as "self-dramatizing," managed to alienate Washington to the maximum. Jacobs, a brilliant raconteur, recounts how Trist bombarded Washington with missives containing incendiary pronouncements like: "Infallibility of judgement ... is not among the attributes of the president of the United States."

President Polk was incandescent with rage and ordered Trist to quit the talks and leave the country. Instead, he tenaciously pursued negotiations until sealing agreement with the Mexicans. On orders from Washington, the U.S. military ultimately forced Trist to depart Mexico "under armed escort, like a criminal."

In a book focused on insubordination,

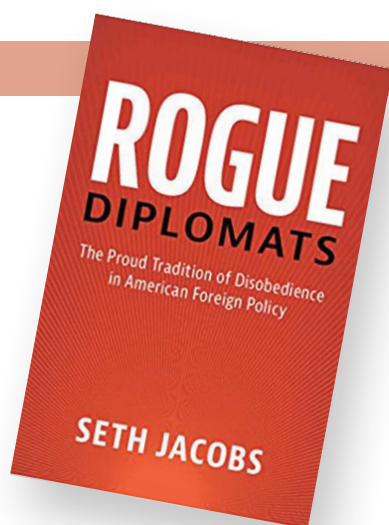
Jacobs makes a convincing case that insubordination has been a consequential characteristic of American diplomatic history.

it says a lot that the author characterizes Trist's pattern of idiosyncratic conduct as "the zenith of U.S. rogue diplomacy." Although Congress ratified the Treaty of Guadalupe Hidalgo, Trist never held a government job again and sank into relative obscurity. A supplementary source of information on Trist is *Agent of Destiny*, John S.D. Eisenhower's outstanding 1997 biography of General Winfield Scott, the U.S. commander in Mexico.

Napoleon Bonaparte once wrote that "insubordination may only be evidence of a strong mind." Unbending in their views and seemingly devoid of introspection, the major players featured in *Rogue Diplomats* seem to fit that description. In a vivid example of their insouciance, John Adams, when looking back on the 1783 negotiations, stated that it was "glory to have broken such infamous orders."

More than a century later, U.S. Ambassador in London Walter Hines Page underhandedly and successfully worked to scupper U.S. neutrality policy during the First World War. Page was emphatic when he wrote: "I cannot conceal, nor can I repress my gratification that we are in the war at last ... I have accomplished something."

In drawing conclusions based on his case studies, Jacobs makes a convincing case that insubordination has been a consequential characteristic of American diplomatic history. That said, he offers only a sketchy argument that it's an endur-



ing feature. The rise of instantaneous communication technologies has made replications of the sort of rogue diplomacy that occurred in 1783 and 1848, for example, difficult to envisage.

Indeed, the case studies in Jacobs' book concluded in 1940 and 1963. That was decades before the "CNN effect" and the use of new communication technologies—such as email, WhatsApp and Microsoft Teams—significantly amplified Washington's inclination and capability to micromanage far-flung events in real time.

The author also does not make a compelling case that roguish diplomacy is something unique to the United States. He straightforwardly states, without providing much evidence, that "British, French, German, Japanese and Russian diplomats almost never displayed comparable refractoriness." This assertion seems hollow without evidence.

Although it sometimes raises more questions than answers, *Rogue Diplomats* is a groundbreaking work. Jacobs deserves high praise for assembling the documentation and illustrating that insubordination was a recurring motif in U.S. diplomatic history. The intricate detailing and acid-etched characterizations also make for an evocative read. ■

Joseph L. Novak is a Foreign Service officer serving in the Bureau of International Organization Affairs at the State Department in Washington, D.C.

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Bear Cubs for Romania

BY JONATHAN RICKERT

Country desk officers get involved in all sorts of weird stuff, and one of my more unusual experiences in that role took place while I was on the Romania desk.

In early September 1983, a staffer for Senator Ted Stevens (R-Alaska), Mark Barnes, called for assistance. He explained that the state of Alaska had offered two orphaned Alaskan brown bear cubs to Romania for the Bucharest zoo. A Romanian official would be arriving in the U.S. shortly to accompany the cubs back to his country.

Mark was scheduled to escort the gentleman in question, who spoke only Romanian, to Anchorage, where there would be a program for him. While assisting Mark with arrangements for the visit, I learned that no provision had been made for an interpreter and asked how the hosts in Alaska planned to communicate with their guest. Mark apparently had not thought about that.

After checking with my supervisor for travel permission and funding approval, I told Mark that while I was by no means a professional interpreter, I did speak Romanian and was a lot better than what they had, i.e., nothing. He welcomed the

While I was by no means a professional interpreter, I did speak Romanian and was a lot better than what they had, i.e., nothing.

offer, and soon I was off for my first visit to “Seward’s Icebox.”

Upon arriving in Anchorage, I met up with Mark and the Romanian, named Aurelian Neacsu. According to his calling card, he held a high position in Romania’s hunting bureaucracy, which should have been a tip-off.

The Alaska Department of Fish and Game was, effectively, the host for the visit, and its representatives did a fine job. Program highlights included a trip by small plane over the wilderness to track about a dozen bears wearing radio collars. The Fish and Game officials plotted the bears’ movements as we gazed down from above, an awesome sight.

Another was a trip by “float plane” to a cabin on Cook Inlet, southwest of Anchorage, where we went duck hunting. The Alaskans and Mr. Neacsu all proved their skills, shooting several ducks, while I only frightened a couple. As a confirmed duck lover, I was just as happy with that outcome.

The program also included some sightseeing on Mount McKinley (Denali) and a glacier, plus some pleasant social gatherings.

Between scheduled events, Mr. Neacsu and I had opportunities to chat on various subjects, with mixed success.

(Through my efforts to facilitate conversations on unfamiliar topics I gained much greater appreciation for the work of “real” interpreters.)

Though Mr. Neacsu seemed somewhat taciturn, he had no one else with whom to converse and appeared to welcome the opportunity to talk, especially since I steered clear of Romania’s internal politics.

The conversation I remember best dealt with Libyan leader Muammar Gaddafi. Recalling that Gaddafi had been to Romania in 1981 for hunting, I asked Mr. Neacsu about that visit. He immediately became animated, expressing scorn for the whole Libyan entourage. He said that they were terrible hunters, unskilled in handling weapons, and spent much of their time guzzling scotch and chasing skirts. In short, he held them in contempt.

From embassy reporting, I was aware of rumors that one of Gaddafi’s group members had been killed or injured in a hunting accident near Sinaia during the visit. When I asked Mr. Neacsu for some details on the incident, he was surprised I knew about it and inquired about my source. Trying to appear omniscient, I replied that it was our business to know everything that happened in Romania.

He then related what (he said) had



Retired Senior Foreign Service Officer Jonathan B. Rickert spent the majority of his 35-year career in or dealing with Central and

Eastern Europe. His final two overseas posts were as deputy chief of mission in Sofia and then Bucharest.

actually happened. While hunting in the forest, one of the Libyans had been carrying his loaded rifle with the butt down, the barrel pointing up and the safety off.

The rifle butt struck a rock and the rifle discharged, propelling a bullet upward through the jaw of the unfortunate Libyan and out the top of his head. He never had a chance. Mr. Neacsu had little sympathy for anyone who ignored the most basic rules of firearms safety.

At some point during one of our conversations, I referred to the bear cubs' future life at the Bucharest zoo. Mr. Neacsu appeared confused. The cubs would not be going to a zoo, he said. They would be bred with local bears to produce even bigger ursine targets for President Nicolae Ceausescu to shoot.

During one of our conversations I referred to the bear cubs' future life at the Bucharest zoo. Mr. Neacsu appeared confused.

That was news to me—and to my Alaskan colleagues when I told them. Though they were unhappy, there was nothing they could do about it. I never learned how the misunderstanding, if that it was, had arisen. Trying to mollify the Alaskans, I told them it was not their bear cubs who would be at risk but their eventual offspring.

My Alaskan friends maintained the zoo story at least in public; local press

reports on the bears referred only to the zoo as their eventual destination.

Lufthansa provided complimentary transport for the bear cubs as far as Germany, where the Romanians were to pick them up and take them the rest of the way on their national carrier, TAROM. I watched the Lufthansa flight leave Anchorage but never heard about the fate of the Alaskan brown bear cubs. I hope in this case, no news is good news. ■

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Caitlin Hartford serves as the fraud prevention manager in San Salvador. With two years in El Salvador and two more years to go, she and her husband, Tim, find this smallest of the Central American countries to be the most vibrantly colorful place they've ever lived. A hobby photographer, Caitlin wants to show the world the beauty she sees in the Salvadoran people and places. This photograph was taken in early 2021 with an Apple iPhone 11 Pro.



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