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WELCOMING THE CENTENNIAL YEAR

Foreign Service Centennial Honorary Committee

May 24, 2024 will mark 100 years of the modern U.S. Foreign Service, an occasion to recognize the extraordinary power and people of diplomacy.

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Focus on Centennial Year Kickoff

Feature

THE FOREIGN SERVICE JOURNAL

Perspectives

Departments

Marketplace

AFSA NEWS

THE OFFICIAL RECORD OF THE AMERICAN FOREIGN SERVICE ASSOCIATION

47

On the Cover—Illustration by Caryn Suko Smith, Driven By Design. Elements from iStockphoto.com/gradts/bagotaj.

2024: Celebration, Reflection—and Looking Forward

BY TOM YAZDGERDI

It is not every year we celebrate the 100th anniversary of both the modern Foreign Service and the creation of AFSA as a professional association.

There is much to celebrate. With the passage of the Rogers Act of 1924, the basic foundations of a diplomatic career were laid, many of which still exist to this day.

This includes the establishment of a highly competitive entry process, promotion by merit, provision of benefits and allowances, and a rudimentary retirement system. Thus began the building of an organization with an esprit de corps that has marked U.S. Foreign Service members as a distinct cadre within the federal government.

It is a proud legacy, but there is also much to reflect and build on. In the wake of the Rogers Act, the Foreign Service was almost entirely male and white. The lone Black diplomat on staff, Clifton R. Wharton, was nearly denied entry and was made to suffer innumerable inequities from the beginning of his career in 1925. As for women, it would take decades before they could serve as equal members of the Foreign Service.

AFSA has planned a number of events throughout 2024 to remember and reflect on our profession. We have assembled an honorary centennial committee, whose members include former U.S. presidents and Secretaries of State—a truly impressive group. Their participation speaks volumes about the esteem in which they hold the Service.

Looking to the future, we will use this milestone in our history to press for greater recognition of what we do and for changes to ensure the health of the U.S. Foreign Service for future generations of Americans.

First, I believe we can use this opportunity to help change the narrative about what the Foreign Service is all about and how vital it is to the well-being of our country.

Yes, we have largely gotten away from the stereotype, if it ever really existed, of an effete service living the high life abroad. But there still isn't real public appreciation of the call to duty and the sacrifice that our profession entails.

With its deployments, merit promotion, up-or-out system, and rank-in-person, the U.S. Foreign Service is more akin to the military than it is to other agencies of the government.

We can also help get the word out by expanding support for the Hometown Diplomats program and the Pearson Fellowships on Capitol Hill, for creating more assignments to state and local administrations, and for promoting greater outreach to the media, the Congress, and the public.

We have a great story to tell and a proud milestone as a backdrop, but we need the resources and reach to tell it.

All of this means that we need an international affairs budget that recognizes and supports the unique nature of the Foreign Service. AFSA recently completed a cost-of-living survey that details how difficult it is for Foreign Service members to afford a Washington, D.C., assignment, especially for entry- and mid-level employees.

Most of us spend two-thirds of our careers living and working at overseas posts, many of which are in difficult and dangerous places away from our families and friends. We have to uproot ourselves every two or three years and often have only one income, as spousal employment—while better now than in the past—is still a huge challenge. In short, we need greater resources to effectively do our jobs.

None of this will be easy, especially in an election year. The call to reduce discretionary government spending will no doubt be an issue in the upcoming electoral debates.

That is why it is critical for AFSA and others to make the case for appropriate funding for the Foreign Service. Despite the difficulties, I believe there is a bipartisan core of support in Congress if we make the strongest case possible.

All the best in the new year, and please let us know what you think by emailing yazdgerdi@afsa.org or member@afsa.org. ■

Tom Yazdgerdi is the president of the American Foreign Service Association.

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LETTER FROM THE EDITOR

Kicking Off the Centennial

BY SHAWN DORMAN

The U.S. Foreign Service and the American Foreign Service Association turn 100 this year. The Rogers Act, signed into law in May 1924, merged the U.S. diplomatic and consular services into one, establishing a career institution—the United States Foreign Service.

Within a few months, the Consular Association became the American Foreign Service Association. AFSA has been serving the members of the FS community as a professional association ever since and has represented them as a union for more than 50 years.

The Foreign Service Journal, which began as *The American Consular Bulletin* and has been in publication consistently from 1919 to today, will celebrate the centennial throughout the year, with a special 100th anniversary edition in May.

AFSA President Tom Yazdgerdi kicks off our 2024 centennial coverage with "2024: Celebration, Reflection—and Looking Forward."

No one was better suited to write our lead Focus article, "AFSA's First Hundred Years," than former diplomat Harry Kopp. As author of *The Voice of the Foreign Service: A History of the American Foreign Service Association* (FSBooks, 2015), and the forthcoming centennial edition as well, he literally wrote the book.

Next, in a tribute to AFSA leadership, Ambassador Mike McKinley reminds the FS community not to assume their institution is secure in "Lest We Forget: The Importance of Leadership in a Time of Adversity."

And in "The *Journal* on 100 Years of AFSA," we highlight articles from the digital archive and point you to more of that history, all preserved online in searchable form.

We also look to the next generation of Foreign Service leaders. The Feature, "Engaging Aspiring Diplomats," introduces the fast-growing, nationwide student organization, the High School Foreign Service Association. Founder Ivan Pankov, a high school senior, tells its story.

In the Speaking Out, FSO Zia Ahmed praises the pledge from the State Department to address and prevent workplace harassment and bullying.

In Reflections, Ambassador Tom Armbruster tells us what it was like helping with "The Opening of U.S. Embassy Nuku`alofa" in the South Pacific. And the Local Lens by USAID FSO Trevor Hublin gives a unique view of Hanoi.

Please join AFSA in celebrating the centennial year. Read more about anniversary plans in AFSA News and watch for messages about upcoming events. As always, we want to hear from you. Send letters, article pitches, and submissions to journal@afsa.org.

Shawn Dorman is the editor of The Foreign Service Journal.

Build a Leadership Culture

Secretary Blinken's Oct. 23 speech inaugurating the new Innovation building at the Foreign Service Institute was captivating, enthusiastic, and complete. The workforce should be inspired by the State Department's commitment to a training float, expanded work to incorporate diversity, equity, inclusion, and accessibility into all we do, and renewed attention to locally employed (LE) staff.

Now it falls to all of us to take that inspiration and redouble efforts to build a culture of leadership in the State Department. That is the only way the ideas laid out in the Secretary's speech will be realized. We need to start asking tougher questions about the modernization effort, such as: How can such efforts succeed if they can be scrapped the moment a new high-ranking appointee walks in the door?

We need to forge greater personal and professional ties with our greatest workforce asset, LE staff, and *really* listen to their concerns about workload, compensation, and recognition (beyond photo ops) of them as our institutional knowledge.

We need to ask FSI's high-ranking officers if FSI was their first bidding choice, and if not, why not. We need to create a culture where we expect some of the best officers to consider bidding on FSI jobs as an essential contribution to building the strength of our organization.

We need to ask how employees will be guaranteed the learning/training time offered by the new "career-long training portal" if we do not have chiefs of mission or deputies who will respect the opportunities it offers.

If post leaders say the workload does not allow for such training, we should ask what they are directing staff to do. Then we should analyze whether all that work is based on strategic thought or on the whims of those who have succeeded in an organization that has traditionally required only three weeks of leadership training.

We should request meticulous transparency of the Secretary's Policy Ideas Channel to see how ideas are submitted, considered, and implemented. The speech at FSI was amazing—we can bring those words to life with some hard-nosed, grassroots work.

Let's surprise the next crop of appointees and their staffers with a true culture of leadership.

John Fer
FSO
Arlington, Virginia

DETO Developments: A Glass Half Empty?

Adam Pearlman's letter, "The DETO Landscape: An Optimistic Caution," in the October 2023 issue of *The Foreign Service Journal* attempts to warn of the threats to DETOs for Foreign Service spouses, but it is much more pessimistic than it is optimistic.

With regard to Executive Order 14100, having participated in the White House's Joining Forces interagency policy committee (IPC) meetings, I want to assure Mr. Pearlman and other *FSJ* readers that many agencies are actively participating and coordinating on DETO policy development and management; there is a sub-IPC specific to DETO with vocal State Department participants.

While it's true that E.O. 14100 refers only to military family members, the grim picture Mr. Pearlman paints does not reflect the breadth of these discussions or what anyone envisions for the DETO program.

While I appreciate the issues Mr. Pearlman voices, I perceive his concern as arising from a general wariness of military spouses. I caution against Foreign Service families viewing military families with an "us vs. them" mentality. With involuntary transfers, overseas orders, an up-or-out system of promotion, and our relatively small percentage of the federal employee population, we are more alike than we are different.

I appreciate the gains the Foreign Service community achieved in the FY22 and FY23 NDAAs, and that these wins were inclusive of all federal employees. However, there is a difference between military and Foreign Service spouses and other federal employees; other federal employees get to choose where they live and when/if they move.

The READINESS Act, introduced in Congress this past November and of which I am a co-author, is an initiative which creates a retention path for federally employed military and Foreign Service spouses during permanent changes of station. (Thank you to AFSA for the endorsement.)

In writing this legislation, our small group of federally employed military spouses (some of whom are Foreign Service officers) and a former federally employed military spouse aimed to be as inclusive as possible, but we have been pragmatic in our approach.

Despite plenty of consternation surrounding remote work, military families have bipartisan support in Congress, which we are leveraging in pushing for the READINESS Act's passage.

As we aim to be inclusive of the Foreign Service community's needs, I hope you all will reciprocate. We are stronger together, and a win for one can represent a win for the other.

Emmalee Gruesen
Charlottesville, Virginia

Remembering Jim Dobbins

I read with surprise and sadness the Appreciation and obituary of Ambassador Jim Dobbins in the November 2023 *Foreign Service Journal*.

I remember Jim Dobbins and his wife, Toril, from my time at U.S. Embassy Bonn. He was deputy chief of mission (DCM) there from 1985 to 1989 with Richard Burt as ambassador. They were a formidable diplomatic team.

Dobbins was an avid student of history. In his office, he had the complete set of Edward Gibbons' *History of the Decline and Fall of the Roman Empire* on a shelf behind his desk. And he had a display of miniature uniformed tin soldiers representing a part of Napoleon's army on a credenza.

He often quoted from historians of German and European history in his meetings, especially when he met with American journalists at the embassy.

Part of my job was to vet journalists' requests to see Ambassador Burt or DCM Dobbins, especially during the time when the U.S. was deploying NATO missiles to counter the Soviet intermediate-range nuclear SS-20 missile threat.

Having served in Kabul under Ambassador Adolph "Spike" Dubs from 1978 to 1979, I was surprised and pleased to learn that Jim Dobbins had been appointed envoy to the Afghan opposition during President George W. Bush's administration, and then as special representative for Afghanistan and Pakistan during President Barack Obama's second term.

Amb. Dobbins became an expert on Afghanistan and the ongoing struggles to establish a stable, viable government there.

Bruce K. Byers
USIA FSO, retired
Reston, Virginia

A Two-State Solution

Recent University of Chicago research agreed that killing civilians in Gaza along with Hamas just builds new future terrorists. It suggested that Israel could change that reality if it announced that it will work for a two-state solution by, say, 2030.

Obviously, this requires a major transition from mutual enmity to cooperation. Neither the present extremist Israeli government suspected of aiming to conquer the rest of Palestine to the river Jordan nor the current old, unpopular, ex-Fatah terrorist West Bank government can deliver on such a pledge.

Many Western pundits are beginning to look for a way forward after current hostilities, but with no clear plan. A forgotten model from before the 1967 Six-Day War can be helpful. As early as 1963-1966, when I worked in our Tel Aviv embassy, the Israeli government was busy integrating newly arrived Sephardic Jews into the dominant Ashkenazi society and government of European Jews that established the state of Israel.

Similarly, an adviser in the prime minister's office had begun a process to integrate Arabs still living in Israel, with no intention of extending this process wholesale to all Palestinians living outside Israel's borders.

Both integrations have succeeded, and Palestinians sit in the Knesset, suffering no obvious apartheid consequences despite such warnings.

The last successful search for peace agreed to at Oslo three decades ago ended with the assassination of Prime Minister Yitzhak Rabin by a Jewish extremist. Its goal was Israeli-Palestinian cooperation leading to two states, but it did not prematurely set that goal.

Today, new Israeli and West Bank–Gaza governments might usefully follow the pre-1967 model until the Israeli public is convinced that a violent, hostile government will not take over a new Palestinian state, and Palestinians are convinced that Israeli governments will not continue to support West Bank settlers who pursue seizure of Palestine to the Jordan River.

Over the years, however, Israeli governments have been moving steadily to more aggressive extreme right positions. Thus, it will take determined action by the U.S. and Western governments as well as neighboring Arab states to persuade and assist Israelis and Palestinians to make that effort.

George Lambrakis
Senior FSO, retired
Paris, France

Share your thoughts about this month's issue.

Submit letters to the editor: journal@afsa.org

TALKING POINTS

State Officials Talk AI on the Hill

On Nov. 15, 2023, the Senate Foreign Relations Committee (SFRC) held a hearing on "U.S. leadership on artificial intelligence in an era of strategic competition." Two State Department officials were invited to speak: Matthew Graviss, the department's chief data and AI officer (CDAO), and Nathaniel Fick, ambassador-at-large for cyberspace and digital policy.

Ambassador Fick told the SFRC that AI is "transforming every aspect of our foreign policy. Many traditional measures of strength, such as GDP or military capacity, are increasingly downstream from our ability to innovate in core technology areas. In that sense, technology innovation is driving more and more of what is, and is not, possible in our foreign and national security policy."

The hearing followed a flurry of recent activity related to the rapid development of AI technology.

President Biden issued an executive order (E.O.) on the Safe, Secure, and Trustworthy Development and Use of Artificial Intelligence (14110) on Oct. 30. The order "establishes new standards for AI safety and security, protects Americans' privacy, advances equity and civil rights, stands up for consumers and workers, promotes innovation and competition, advances American leadership around the world, and more."

It requires developers to share safety test results and "other critical information" with the U.S. government and orders the development of a "national security memorandum" to ensure the military and intelligence communities "use AI safely, ethically, and effectively in their missions."

As Graviss and Fick told the SFRC, the State Department was already working on developing AI standards before the E.O. was announced. In October 2023, the department published its "Enterprise Artificial Intelligence Strategy FY 2024-2025." Secretary of State Antony Blinken wrote in the introduction: "As the United States works to advance a vision of effective, ethical, and responsible use of AI globally, it is important we lead by example in our use of AI here in the Department. Harnessing the benefits of AI to advance our foreign policy and increase management efficiency in the Department requires a secure and AI-ready technological infrastructure; the recruitment, upskilling, and retention of an AI-ready workforce; consistent, responsible governance and standards; and tangible deployment of AI to improve our operations."

Two weeks later, on Nov. 13, the department issued a press release announcing that 45 countries had signed onto an agreement to "launch the implementation of the Political Declaration on Responsible Military Use of Artificial Intelligence and Autonomy." The initiative contains 10 specific measures intended to begin building an international framework of responsibility around AI development. Unfortunately, as the Centre for International Governance Innovation noted, Russia and China were "missing from the discussion."

In his remarks to the SFRC, Fick responded to concerns about Russia and China's lack of involvement in the development of rules around the use of AI, saying, "When you're running a race, sometimes it's important to simply run faster than your competitor."

WHITEHOUSE.GOV

Presidents Biden and Xi meet in California on Nov. 15, 2023.

President Biden and People's Republic of China President Xi Jinping discussed AI at a summit in California on Nov. 15—the same day as the SFRC hearing—and the two agreed to "address the risks of advanced AI systems and improve AI safety through U.S.-China talks."

Most observers see the chance of cooperation as slim. Ian Bremmer, president of the Eurasia Group, told *The Washington Post* that the U.S. and China "appear to be heading toward a technology cold war."

Google's CEO Sundar Pichai urged cooperation between the U.S. and China, telling attendees at November's Asia-Pacific Economic Cooperation CEO Summit in San Francisco: "No way you make progress over the long term without China and the U.S. deeply talking to each other on something like AI. It has got to be an integral part of the process."

Contemporary Quote

"We see a booming demand for data and AI services across the department. Over the past three years, the Center for Analytics has received over 350 project requests from all corners of the department. Some of them promote foreign policy objectives while others bring about operational efficiencies. We're positioning federal data science skills as close to the mission as possible. We're already elevating our diplomacy and enhancing operational efficiencies."

—Matthew Graviss, State Department chief data and AI officer, Senate Foreign Relations Committee hearing on artificial intelligence, Nov. 15, 2023.

More Than 100 Aid Workers Killed in Gaza

In the 78-year history of the United Nations, it has never experienced so much loss so quickly.

On Nov. 13, 2023, the United Nations reported that 101 of its aid workers serving at the United Nations Relief and Works Agency (UNRWA) in Gaza had been killed since the start of the conflict on Oct. 7. Flags were lowered to half staff at U.N. outposts around the world and the U.N.'s Secretary-General António Guterres led a minute of silence at U.N. headquarters in New York in honor of their fallen colleagues.

Tatiana Valovaya, director-general of the U.N. office in Geneva, said: "Thousands of our colleagues continue to work under the U.N. flag in [the] most risky parts of the world. Let's pay tribute to their activities, to their work, to their devotion."

Established in 1949, UNRWA is the main U.N. agency operating in Gaza and has been sheltering 780,000 people in more than 150 facilities since the start of the conflict. More than 60 UNRWA facilities, mostly schools, have suffered either collateral or direct damage due to Israeli strikes.

U.N. High Commissioner for Human Rights Volker Türk said on Nov. 8 that both Israel and Hamas have committed war crimes since the start of the conflict.

On Nov. 14, CNN reported that at least 42 media workers have also been killed since the start of the conflict.


UNITED NATIONS

A moment of silence at U.N. headquarters in New York on Nov. 13, 2023.

Introducing ADS Bureau

The State Department announced on Nov. 13, 2023, that it had renamed the Bureau of Arms Control, Verification and Compliance. In a nod to its role in "addressing new challenges posed by emerging security technologies and domains," the bureau will now be known as the Bureau of Arms Control, Deterrence, and Stability (ADS). Mallory Stewart continues in the role of assistant secretary for the renamed bureau.

According to the release, ADS "leads Department of State efforts on developing, negotiating, implementing, and verifying compliance with a range of arms control and disarmament agreements and arrangements; extended deterrence; missile defense; confidence- and security-building measures (CSBMs); risk reduction; and crisis communications."

The bureau is also building capacity on AI, biotechnology, and quantum computing, aiming to play "a key role in establishing and promoting norms of responsible behavior in outer space, cyberspace, and with artificial intelligence and other emerging technologies."

The new name is intended to reflect a broader effort to modernize the Foreign Service and address emerging national security challenges.

Dissent in a Connected World

Disagreements over the Biden administration's Israel and Gaza policy continue to make headlines rather than remain behind closed doors.

Podcast of the Month: *After Action* (https://bit.ly/After-Action-podcast)

The *After Action: True Stories of the Diplomatic Security Service* podcast first aired in April 2023 with an episode featuring Special Agent Kala Bokelman, who discussed her role in breaking up a child pornography trafficking ring in Costa Rica and Mexico—a story Bokelman first wrote about in the June 2018 *FSJ*.

A later episode features Larry Doggett, a now-retired security engineering officer who hunted for bugs in the embassy in Moscow in the 1980s, at the same time as Clayton Lonetree—a Marine Security Guard later convicted of spying for the Soviets—was posted there. Doggett served in Moscow again in the 1990s, when the new embassy building had to be partially destroyed because it was riddled with listening devices, and he talks about what it was like to be on the team trying to outsmart the Soviets.

Other episodes include one on the work that goes into protecting the Secretary of State, with Special Agents (and former *FSJ* Editorial Board members) Karen Brown Cleveland and Lawrence Casselle, and another featuring retired Agent Paul Davies on what it was like to be at the consulate in Herat during the September 2013 terrorist attack.

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

Dating to 1970, the State Department Dissent Channel allows staff to reach senior leadership with their concerns without fear of retribution and without going public—dissent cables and their authors are classified. But in today's connected world, some government insiders are going to the press and to their social media accounts with their policy concerns.

A letter calling for an immediate cease-fire gained more than 1,000 signatures from USAID employees and was delivered to news outlets and publications including *Foreign Policy* and *The Washington Post*.

On Nov. 17, *The New York Times* reported on an open letter in support of Biden administration policies and signed by more than 100 former Obama and Biden officials.

On Nov. 19, the Associated Press reported that 650 staffers from more than 30 federal agencies, including the State Department, USAID, the Department of Defense, the Census Bureau, and the Executive Office of the President, jointly signed another open letter, this one demanding that the U.S. pursue a cease-fire in Gaza.

Former Under Secretary of State for Political Affairs Tom Shannon criticized the signatories, telling AP that he is "not a fan of open letters." He believes the Dissent Channel is a better way for department employees to make their views known. "In the Foreign Service as in military service, discipline is real and it's important," Shannon said.

But an unidentified political appointee, who helped organize the multiagency letter, told AP that the signatories felt their concerns had been dismissed by the administration, saying, "That's why people are using all sorts of dissent cables and open letters. Because we've already gone through the channels of trying to do it internally."

The Washington Post reported that Secretary of State Antony Blinken sent an open letter of his own to the entire department and to all employees at USAID, acknowledging that "some people in the department may disagree with approaches we are taking or have views on what we can do better."

USAID Administrator Samantha Power has been criticized for her silence in the face of dissent within her organization, with one USAID official calling her silence "frustrating and disappointing."

JOSH

Diplomacy and the AI Revolution

Thus far, much of the discussion around AI is centered around the military and private sector, but making money or making war is too narrow of an approach for the AI revolution. … Our diplomats also must be involved as we manage our AI competition with nations like China and Russia.

Diplomats know how to take on complex and multifaceted problems. They know how to balance competing ideas. American diplomats know how to drive an agenda based on American values. …

If we're going to lead on global AI governance, if we're going to avoid dangerous AI arms race, if we're going to harness AI to improve the lives of people on this planet, the State Department must be in the lead.

—Senator Ben Cardin (D-Md.), chair of the Senate Foreign Relations Committee, at SFRC hearing on U.S. leadership on artificial intelligence, Nov. 15, 2023.

Data-Driven Diplomacy

I'm pleased to see the department begin to pursue a data-driven approach to diplomacy because it has the potential to improve our foreign policy. … But data-driven diplomacy can't just be a talking point. The department has to truly commit to integrating data into the policymaking process and changing course if necessary when it receives objective feedback that a policy or procedure simply isn't working. The State Department's center for data analytics was established to better integrate data analysis and expertise into foreign policy decision making and to develop a workforce that possesses the skills needed to take advantage of these technologies.

—Senator Jim Risch (R-Idaho), ranking member of the Senate Foreign Relations Committee, at SFRC hearing on U.S. leadership on artificial intelligence, Nov. 15, 2023.

PEPFAR Stuck in Washington Gridlock

Until recently, the President's Emergency Plan for AIDS Relief (PEPFAR) mission was considered unassailable.

According to the State Department's Office of the U.S. Global AIDS Coordinator and Global Health Diplomacy, which manages and oversees PEPFAR, the U.S. government has invested more than $100 billion in the global HIV/AIDS response since the program began under President George W. Bush in 2003. This has saved 25 million lives and prevented millions of HIV infections in more than 50 countries, along the way garnering strong bipartisan support.

The program was easily reauthorized in 2008, 2013, and 2018; but in 2023, a small group of Republican U.S. representatives began using reauthorization of PEPFAR to argue against access to abortion.

Federal officials say abortion services are not provided under the program.

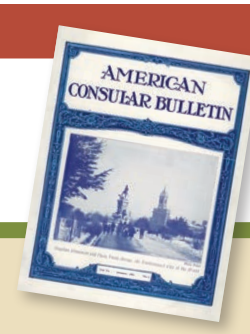
According to *Time* magazine, global health practitioners and advocates "worry that even if PEPFAR is eventually reauthorized, the uncertainty created both by Congress missing the deadline and by the fading of bipartisan support for the program could ultimately increase costs and inefficiencies as well as harm U.S. diplomatic interests."

The program relies on multiyear contracts to make large-scale purchases of antiviral medications at affordable prices; the predictability of the program's funding "facilitates longer-term investments that build resilience in health systems at the heart of eliminating HIV and battling other infectious diseases, such as COVID-19, malaria, tuberculosis, and Ebola," according to *American Progress*.

A spokesperson from the National Security Council told *Time* that PEPFAR is important to U.S. foreign relations, particularly with African nations, saying: "This departure from 20 years of strong support could open the door for Russia and China in the Africa region."

Additionally, says Jen Kates, director of global health and HIV policy at Kaiser Family Foundation, if PEPFAR is not funded, "it would just change the game around what has been one of the few government programs that has been incredibly successful. The symbolic effect of it not being able to withstand that pressure could have repercussions down the road."

100 Years Ago



The Hour Before Dawn

The newcomer to any well-regulated and old-established organization is always a bewildered creature. The rosiest pledge of a college fraternity, the newest shavetail in the infantry, the most untutored vice consul are alike in their blushing self-consciousness and patent helplessness. Their frame of mind is comparable to that of a man who has jumped from a balloon, and, noticing with some perturbation the rapid approach of the earth, wonders if his new parachute is going to work. …

It is of the worst period of all that I wish to speak—that interregnum en route from Washington to the first post—because it is the one most neglected by those who are in a position to reminisce. Many have spoken and written and afterwards laughed about the hushed moment when the roll-call of doomsday is read, the assignments. But that is tense, dramatic and fleeting. You return to your chamber and either kick over the table with joy or search for a stray grain of strychnine, as the case may be. An hour later, you are back to normal. This other matter, this voyage to an unknown fate, is more quietly and effectively troublesome, more difficult to appreciate and analyze.

An hour in a steamer-chair comes to my mind with peculiar vividness. The deck was deserted. A scudding wind swept the gray mist over the water. From where I sat, enveloped in rugs, I could see the bows rising and falling with that rocking-chair movement peculiar to a small boat in a heavy sea, and at each downward plunge, my heart nestled closer to the bottom-most floating rib.

—Written by "a consular neophyte" in the January 1924 American Consular Bulletin *(precursor to the* FSJ*).*

Arms Control Agreement Collapses

On Nov. 7, 2023, the United States announced its decision to suspend its obligations under the Cold War–era Treaty on Conventional Armed Forces in Europe (CFE).

The decision followed Moscow's withdrawal from the treaty hours earlier. All NATO member countries froze their participation in response because, according to NATO, "a situation whereby Allied State Parties abide by the Treaty, while Russia does not, would be unsustainable."

State Department spokesperson Matthew Miller said: "Russia's withdrawal is not expected to have any practical impact on its force posture, given Moscow's failure to abide by its CFE Treaty obligations since 2007. However, its withdrawal signals a further effort by Moscow to undermine decades of progress made towards building transparency and cooperative approaches to security in Europe."

The CFE was signed in 1990 and ratified two years later with the goal of ensuring peace by preventing Cold War rivals from massing troops along their mutual borders. ■

This edition of Talking Points was compiled by Donna Scaramastra Gorman.

State's Pledge to Stop Promoting Bullies

BY ZIA AHMED

In a welcome development last May, the State Department revealed its intention to stop promoting bullies to senior positions.

Reading about the department's new "Framework to Promote Safe and Inclusive Workplaces and Address Workplace Harassment," I was particularly thrilled to see a pledge of disciplinary actions and improved vetting for senior leadership positions related to harassment, discrimination, and bullying.

State also notified Congress of its intent for the Bureau of Global Talent Management (GTM) to establish a Harassment and Bullying Intervention unit (which was at that time subject to a congressional hold).

The department will also create an Accountability Working Group to assess its anti-bullying and other programs, and it will ensure that senior leadership routinely strengthens accountability for harassment and bullying through communications to the workforce.

For me, the department has been much more than a career. It has enabled me to serve my country, live in fascinating places, and learn from inspirational mentors. I met my wife—another American diplomat—while shopping at an embassy commissary. I'm incredibly grateful for the opportunities this job has given me.

Zia Ahmed is a Foreign Service officer. The views expressed here are his own and not necessarily those of the U.S. government.

Why and how do bullies succeed in an institution whose employees care about it so much?

I love my job, despite the tacit admission in the department's announcement that some of our senior leaders are bullies. I worked for one, whose behavior was straight from the Workplace Bullying Institute's list of common tactics adopted by workplace bullies. These include:

- Harshly and constantly criticizing staff.
- Staring, glaring, being nonverbally intimidating, and clearly showing hostility.
- Discounting victims' thoughts or feelings ("oh, that's silly") in meetings.
- Yelling, screaming, and throwing tantrums in front of others to humiliate a person.

My experience isn't unique. As Ambassador Gina Abercrombie-Winstanley—State's first chief diversity and inclusion officer—wrote in the July/August 2023 *FSJ*, an "unacceptably high number" of employees report they have been the victim of discrimination, harassment, or bullying.

Why and how do bullies succeed in an institution whose employees care about it so much?

Bullying Myths

One explanation is cultural. According to research from the *Harvard Business Review* (*HBR*), published in 2022, people often assume that bullies are star performers and that high performance justifies bad behavior. *He's tough, but he gets the job done.* This is a myth. As the *HBR* research showed, bullies are usually mediocre performers who take credit for the work of others. The research also showed that one toxic employee negates the gains of two superstars.

Another explanation for the department's seeming tolerance of bullies is the time-bound nature of Foreign Service assignments. The traditional solution to a personnel problem is to do nothing; soon the bully will leave. Unfortunately, bullies leave only to spread their poison somewhere else.

In this culture, improved vetting will be a game-changer if it can identify bullies and keep them from leadership positions. Prevention, according to the *HBR* research, is the most effective way to stop workplace bullying through selection, training, and screening.

Importantly, researchers also caution that attempts to stop bullying by "fixing" personality traits don't work. Bullying is often the product of a toxic personality and can take many forms. Anger management training may convince a bully to stop screaming or erupting, for instance—an obvious HR redline—but the need to dominate and belittle will find other avenues of expression.

Another problem, according to the *HBR* researchers, is placing the burden of proof on victims. This ignores the fact that bullying is traumatic, and it requires victims to document their own trauma while it's happening.

As the chief diversity officer noted, many employees do not file an official complaint because they either do not think the department would take the necessary corrective action or they fear retaliation. Such victims often choose to walk away.

Consider the case of Jim (not his real name) who saved a colleague's life after a violent attack. He later questioned the embassy's response, including at a town hall meeting. Instead of rewarding Jim's heroism, our leadership admonished him and created what he said was an emotionally abusive environment. Jim had no hope that this environment would improve, so he curtailed and walked away.

A Culture of Avoidance

The State Department's improved vetting for senior leadership positions should keep bullies from becoming senior leaders. But the problem isn't only who gets a senior position.

The problem also is a culture of avoidance that doesn't stop bullies from getting promoted. It's the silence of cowards like me who fear that speaking up will hurt their careers. It's the reluctance of individual leaders and the collective bureaucracy to act, even when victim testimonies pile up.

"Bullying is a behavior of opportunity enabled by environments that allow it to occur and continue," according to the *HBR* researchers. Successful anti-bullying measures must be codified in regulations that automatically trigger investigations and disciplinary action, which I expect will be the case after GTM launches the proposed Harassment and Bullying Intervention unit.

Speaking Out is the *Journal*'s opinion forum, a place for lively discussion of issues affecting the U.S. Foreign Service and American diplomacy. The views expressed are those of the author; their publication here does not imply endorsement by the American Foreign Service Association. Responses are welcome; send them to journal@afsa.org.

It wasn't always. Last year I got a call from the department's Office of the Ombudsman. They were conducting a climate survey of my embassy. I told them about the bullying boss: the verbal abuse, the petty humiliations, the hostile work environment. Weeks went by, then months. Nothing happened, showing how worthless surveys are without follow-up action.

I've been fortunate in my career to have worked for some role models—exceptional diplomats whose kindness and professionalism are why I love the State Department so much. But I must admit that by not standing up to a bully, I'm no model for the type of leader my institution deserves.

Toxic workplace cultures persist because few have the courage to speak up. My experience highlights the need for a system that stops bullying without relying on the courage of individuals.

I expect that the State Department's pledge to promote safe workplaces will help enable ordinary employees like me to stand up to bullies, ensuring that they are never again eligible for leadership positions. ■

AFSA'S FIRST HUNDRED YEARS

Entering its second century, the professional association and bargaining agent for the U.S. Foreign Service is stronger than ever.

BY HARRY W. KOPP

"Americans of all ages, all conditions, and all dispositions constantly form associations."
—ALEXIS DE TOCQUEVILLE

At its inception in 1924, the American Foreign Service Association was a small, quiet club dedicated to fellowship, good works, and professional improvement. One hundred years later, AFSA is a large and often noisy organization that shapes and protects the U.S. Foreign Service while enhancing the lives and careers of its members. AFSA's story of growth and transformation is a tale worth telling and—or so this writer hopes—a tale worth reading too.

The Early Years: 1924-1940

In the early years of the 20th century, the U.S. consular service—the greater part by far of the country's official overseas representation—emerged from a long history of patronage and incompetence. A growing sense of pride in their work and their institution led a group of consular officers in 1918 and 1919 to form the American Consular Association and publish a monthly *American Consular Bulletin*, "an organ by which information of interest to the Service might be disseminated." As soon as the Foreign Service Act of 1924 merged the consular and diplomatic services, the consuls invited members of the smaller (and, it must be said, snootier) diplomatic service to join their organization.

The American Foreign Service Association took shape that August. The new association, called AFSA from the beginning, was open to "all career officers of the American Foreign Service." It was to be "an unofficial and voluntary association" formed to foster "*esprit de corps* … and to establish a center around which might be grouped the united efforts of its members for the improvement of the Service." The *American Foreign Service Journal* replaced the *American Consular Bulletin* with no gap in publication.

In the period immediately following passage of the Foreign Service Act of 1924, the Service saw itself as the State Department's creation, its ward. That the two institutions might have different or conflicting interests was unthinkable and unthought. The association had no interest in conflict. The *Journal*'s masthead carried this statement: "Propaganda and articles of a tendentious nature, especially such as might be aimed to influence legislative, executive, or administrative action … are rigidly excluded."

The appeal of the association lay in forming and maintaining connections among the scattered members of the Foreign Service, 90 percent of whom were overseas. Much space in the *Journal* was devoted to lists of transfers, promotions, appointments, weddings, births, and deaths, along with occasional social trivia. ("Consul Tracy Lay recently motored to the Berkshires. He caught some good fish.")


LIBRARY OF CONGRESS

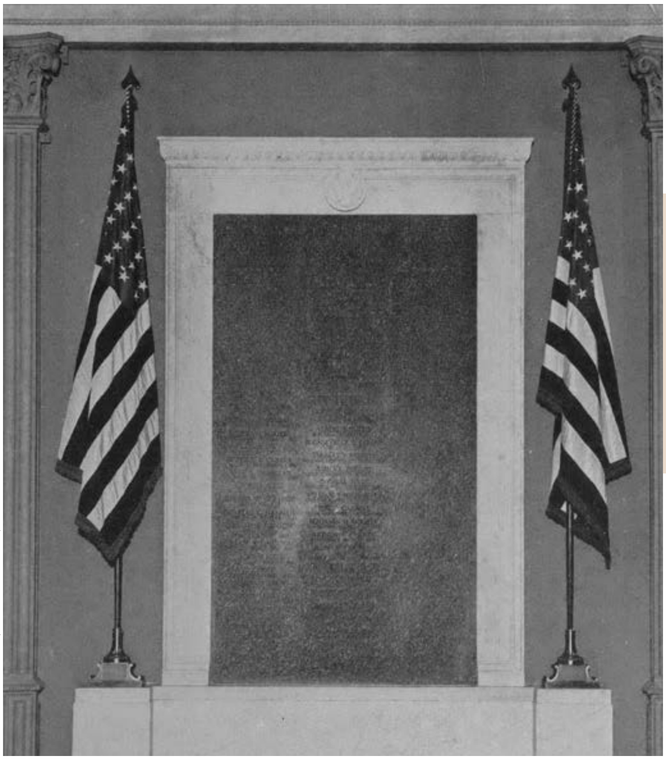
John Jacob Rogers, the "father of the Foreign Service," was a Republican congressman from Massachusetts. Born in Lowell, Mass., in 1881, he was first elected to the House of Representatives in 1912. After a brief stint in late 1918 as a private in the Field Artillery, Rogers introduced a series of Foreign Service reform bills, drafted largely by Wilbur Carr. He finally won passage in May 1924 of the act that bears his name. Less than a year later, he was dead.

His wife, Edith Nourse Rogers, succeeded him in Congress. She worked for passage of the Moses-Linthicum Act and was a key sponsor of bills creating the Women's Army Corps, the Women's Army Auxiliary Corps, and the Serviceman's Readjustment Act of 1944, commonly known as the GI Bill. Rep. Nourse Rogers served in Congress for 35 years until her death in 1960.

Opposite page: This artwork appeared as the cover image for the early precursor to the *FSJ*, *The American Consular Bulletin*, in its first two years of publication (1919-1920). The epigraph is from the French diplomat and writer Alexis de Tocqueville's *Democracy in America* (1935).

But the absence of conflict did not exclude good works. Three early AFSA initiatives—the scholarship fund, the insurance program, and the memorial plaques—have had a lasting impact.

• In 1926, Elizabeth Harriman (spouse of a cousin of future diplomat W. Averell Harriman) gave AFSA $25,000 to establish a scholarship fund in honor of her late son, a Foreign Service



FSJ DIGITAL ARCHIVE (JUNE 1933 EDITION)

On March 3, 1933, President Herbert Hoover's last day in office, Secretary of State (and AFSA honorary president) Henry L. Stimson stood next to AFSA Chairman Homer L. Byington and unveiled this tablet in the lobby of the State, War, and Navy Building. Inscribed on the tablet were the names of 65 "diplomatic and consular officers of the United States who while on active duty lost their lives under tragic or heroic circumstances." As of January 2024, there are 321 names on AFSA's memorial plaques in the lobby of Main State.

officer who died while on duty overseas. In 2022 the fund awarded $263,000 in need-based financial aid to 74 students, and $143,000 in merit awards to 38 students.

• Also in 1926, AFSA and the Equitable Life Insurance Company of New York set up the American Foreign Service Protective Association (AFSPA) to contract with underwriters to offer AFSA members group health, life, and accident insurance. Today, AFSPA, with a board of active or retired members of the Foreign Service and other executive agencies, insures more than 87,000 active-duty and retired civilian employees of the Departments of State and Defense and members of the Civil Service with an overseas mission, regardless of agency. The Senior Living Foundation, established by AFSPA in 1988, assists Foreign Service retirees confronting the problems of old age.

• In 1929, at the urging of one of its members, AFSA began to put together an "honor roll" of "those in the American Foreign Service who, since the earliest days of our national existence, have died under tragic or heroic circumstances." Sixty-five names were inscribed on a plaque that Secretary of State Henry Stimson unveiled in the lobby of the State, War, and Navy Building on March 3, 1933, the last day of Herbert Hoover's presidency. Today, there are 321 names on the memorial plaques at Main State.

Growth and Conformity: 1941-1967

Like other Americans born in 1924, AFSA and the Foreign Service grew up fast in the years after Pearl Harbor. The career Service numbered 840 in 1940; 10 years later, the count was 7,610. Much of the growth came through the Foreign Service Act of 1946, which brought thousands of non-career employees—clerks, secretaries, couriers, certain vice consuls—into a career Foreign Service staff corps and hundreds of "technical specialists," most of them wartime hires, into a Foreign Service reserve corps for officers on time-limited commissions.

AFSA abandoned its passivity to take part through its executive committee in the drafting of the act, which established unique rules for the Foreign Service on hiring, assignment, promotion, pay, dismissal, and retirement. The act sharpened differences between the Civil Service and Foreign Service.

In the years after World War II, anti-communist and anti-gay fervor seized much of the country: it seemed the moral exaltation of wartime could not be demobilized but had to find a new mission. Congress gave the Secretary of State "absolute discretion" to fire any employee deemed a "security risk," a term the department defined to include people with "sexual peculiarities, alcoholism, or … an indiscreet and chronically wagging tongue; [regardless] of the individual's loyalty to this country." Between 1947 and 1952, constantly goaded by Senator Joseph McCarthy (R-Wisc.) and his allies, the department fired more than 600 employees. An unknown number of others simply resigned.

In the face of these shocks and humiliations, AFSA, with a few courageous exceptions, was silent. By the end of the decade, AFSA was an afterthought, "an effete club of elderly gentlemen whose headquarters could not be located and who took care never to fight for any cause," in the words of an AFSA member. This harsh judgment was only half true: AFSA's headquarters could in fact be located, in a couple of rented rooms on G Street Northwest.

Harry W. Kopp, a Foreign Service officer from 1967 to 1985, was deputy assistant secretary of State for international trade policy in the Carter and Reagan administrations. He is the author of The Voice of the Foreign Service: A History of the American Foreign Service Association *(2015) and co-author with John K. Naland of* Career Diplomacy: Life and Work in the U.S. Foreign Service *(fourth edition, 2021). The centennial second edition of* The Voice of the Foreign Service *will be published by AFSA's imprint, FS Books, in May 2024.*

Transformation: 1967-1983

As the gray-flannel 1950s gave way to the tie-dyed 1960s, the spirit of dissent and rebelliousness that spread across the country came to affect the staid Foreign Service. A group of mostly young, reform-minded officers chafed at their lack of influence and came to realize that AFSA could become a vehicle for change. AFSA, they said, "can and should be heard" on matters of personnel, leave, transfers, health benefits, and the like. The message resonated. Led by mid-level officers Lannon Walker and Charles Bray, the reformers won all 18 seats on the electoral college that, under AFSA's odd rules, chose a board of directors that then chose its own chairman and officers. On Oct. 1, 1967, control of AFSA passed into the reformers' hands.

The reformers, called the "Young Turks" after the Ottoman revolutionaries of the early 20th century, brought new ideas and new energy. They replaced the electoral college with direct elections. They testified on the Hill. They raised money: funds from John D. Rockefeller III and the Harriman, Rivkin, and Herter families let Charlie Bray devote full time to AFSA on leave without pay, financed publication of the reform manifesto *Toward a Modern Diplomacy*, and launched the AFSA awards program, including the awards for constructive dissent that after more than 50 years remain unique in the government. Bray and AFSA Vice President John Reinhardt went to the 1968 Republican convention and secured a statement in the party's platform: "We strongly support the Foreign Service and will strengthen it by improving its efficiency and administration and providing adequate allowances for its personnel." Nothing remotely like that had happened before.

The State Department was hostile. Soon after Walker took office as chairman of AFSA's board, the department's top management official, Idar Rimestad, called him in and told him: "Just who the [expletive] do you think you are? You don't represent anybody, and you're not going to get anything." AFSA responded with an open meeting that packed the department's auditorium with a noisy and approving crowd. The era of passive deference was over.

The department's refusal to work with AFSA impelled the association to transform itself into a labor union with which management would be compelled to deal. There were new players—William Macomber took over as chief management officer at State; Bill Harrop, Tom Boyatt, Tex Harris, and Hank Cohen formed the leadership at AFSA—and a White House open to change in employee-management relations across the federal government.

AFSA's leadership had to find a path between those in the membership who believed that commissioned officers should join no union and those (the greater number) who would reject AFSA in favor of AFGE—the American Federation of Government Employees, a "real" union with a reputation for militancy. AFGE believed in equal pay for equal work, a concept incompatible with rank-in-person, and held that "Foreign Service personnel should be treated at home as domestic civil servants."

On Oct. 1, 1967, control of AFSA passed into the reformers' hands.

Whether AFGE or AFSA would become the exclusive employee representative—the union—for the Foreign Service would be decided by elections in each agency. AFSA's leadership joined with Bill Macomber at State to persuade the White House to set election rules incorporating a broad franchise that worked in AFSA's favor. Board member Tom Boyatt guided AFSA's multiple campaigns, which through many legal twists and turns ended in 1973 with victories over AFGE at State, the U.S. Information Agency (USIA, established 1953), and the U.S. Agency for International Development (USAID, established 1961). First- and third-person accounts of these transformative battles appear in the *Journal* editions of June 2003, April 2013, and January-February 2023, on the 30th, 40th, and 50th anniversaries of the events, respectively. [All editions can be found online at https://afsa.org/fsj-archive.]

The Path to the Act of 1980. Boyatt, forceful and feisty, became AFSA's first directly elected president in 1974. He was a vigorous defender of dissent (and was himself a notable dissenter, over U.S. policy in Cyprus). He and Bill Harrop testified in the Senate against the confirmation of egregiously unqualified political appointees. He defended the American embassy in Santiago, under attack in the media and Congress for its performance during the coup that toppled President Salvador Allende. "We will never again," he said, "permit McCarthyism or any other threat to impinge upon our integrity or to silence our dedication to the national interest."

Ambassador Carol Laise, Director General (DG) of the Foreign Service from 1975 to 1977, found that her role had changed: "Tom Boyatt made it very clear to me that [AFSA] represented the Foreign Service on policy issues with management," she said. With unionization and the rise of AFSA, the DG no longer had a constituency.

Backlash. Maybe AFSA's many achievements—extending the education allowance to kindergarten; overtime pay for secretaries, communicators, and other staff; protection of selection-board recommendations from political interference—had come too easily. Many rank-and-file members remained dissatisfied and eager for

FSJ DIGITAL ARCHIVE

The cover for the December 1924 *American Foreign Service Journal*, a photograph contributed by Under Secretary of State Ambassador J.C. Grew. In 1924 the *American Consular Bulletin* became *The American Foreign Service Journal*.

confrontation with management. Their dissatisfaction erupted in a three-way contest for the presidency in 1975, narrowly won by John Hemenway, a civilian employee at the Department of Defense who had been dismissed from the Service under time-in-class rules in 1969. Hemenway was imperious and vindictive. He testified against promotions for a number of career officers he disliked and ignored the rebukes of a furious board. The board launched a recall movement, and a chastened membership removed him from office on Nov. 17, 1976, by a vote of 2,751 to 175.

The desire for confrontation was strongest at USIA, where Hemenway had his best showing. Soon after Hemenway's ouster, AFGE forced and won a new representation election at the agency, which it won by a vote of 853 to 504. AFGE remained the union for the Foreign Service in USIA from 1975 until 1992, when another representation election restored AFSA to that role. AFSA would never again lose a representation election.

The Foreign Service Act of 1980. The administration of President Jimmy Carter (1977-1981) had a fascination with the machinery of government. Carter sought and won the creation of two new cabinet departments (Education and Energy) and shuffled boxes at State, USIA, Commerce, and USAID. He won passage of the Civil Service Reform Act of 1978, which set the stage for the Foreign Service Act of 1980.

AFSA negotiated with State management and directly with Congress on the act's main provisions—clear separation of the Foreign Service and the Civil Service, with a separate Foreign Service retirement system; merger of the Foreign Service staff corps (whose members came to be known as specialists) with the officer corps on a single pay scale; and codification of procedures for resolving personnel grievances and labor-management disputes. As AFSA and the department had urged, the act made the Foreign Service system available to other agencies—the Departments of Agriculture and Commerce chose to use it for the Foreign Agricultural Service (FAS) and the new Foreign Commercial Service (FCS), both of which voted in 1994 to have AFSA as their union. For AFSA members, the act's most popular feature was a substantial increase in pay and benefits; least popular were new time-in-class and time-in-service rules linked to the creation of the Senior Foreign Service, with mandatory retirement at age 65.

In the months following passage, AFSA negotiated with management on implementation, a new process for both sides. Discussions covered the relationship of the Foreign Service and the Civil Service, protection of merit principles, the role of the chief of mission, performance evaluations and promotions, training, incentives, medical care, selection out, separation for cause, and retirement. As resources allowed, AFSA hired more staff to provide guidance to members on agency regulations. At the same time, the association remained a professional society, the defender of career and merit principles against political assault.

Ambassadors. The 1980 act said that political contributions should not be a factor in appointments of chiefs of mission, which should "normally" go to career officers. AFSA in public testimony squeezed these provisions for all that they were worth, which turned out to be not much. In 2014 AFSA won legislation to force access to the statements of "demonstrated competence" the act requires the department to send to the Senate with respect to each nominee. Despite these and other efforts, political appointees continue to occupy around 40 percent of ambassadorial posts, and large donors continue to be rewarded with cushy embassies. Public attention to this has had little to no impact on the practice.

1983-2001: Austerity and Diversity

In September 1987, Secretary of State George P. Shultz told a crowded open meeting in the Acheson auditorium: "We're being brutalized in the budget process." The brutality had just begun. The Foreign Service, which had numbered about 9,200 officers and specialists in 1988, shrank to about 7,700 10 years later. Over the same period, State's Civil Service rolls rose by more than 6 percent, to almost 5,000.

Cuts in the Foreign Service tested AFSA's shaky commitment to diversity. The 1980 act called for a Service "representative of the American people," operating on "merit principles" and employing "affirmative action programs" to promote "equal opportunity and fair and equitable treatment" without regard to "political affiliation, race, color, religion, national origin, sex, marital status, age, or handicapping condition."

Because the Service was disproportionately white and male, the dismissals in the 1990s fell largely (though by no means solely) on that group. AFSA went on record opposing "measures that would bestow special advantages not equally available to all members of the Foreign Service" on members of "an EEO [equal employment opportunity] category." The head of the Merit Systems Protection Board in State's Office of Policy and Evaluation said: "A lot of white males are discriminated against," and an unknown number of AFSA members shared that sentiment.

Neither the Foreign Service Act of 1980 nor the department's affirmative action programs seemed to have much effect. What did work, at least to some degree, was litigation. First female and later Black officers filed class-action suits that led to hundreds of retroactive promotions and court-ordered changes in the hiring process. AFSA, internally divided, chose not to be a party to the lawsuits.

After the 2020 murder of George Floyd and the mass demonstrations that followed, AFSA abandoned its hesitation and gave full-throated support to greater diversity, equity, inclusion, and accessibility. AFSA's negotiating positions on issues related to hiring, promotion, performance evaluation, and assignment reflected this change of heart. But AFSA can negotiate only on process and procedure, with limited influence on outcomes. In 2022, according to AFSA President Eric Rubin (2019-2023), the Senior Foreign Service was "the least diverse it's been in more than 30 years"—two-thirds male and 80 percent white. In the end, as AFSA President Hume Horan (1991-1992) said, "We Americans deserve a Foreign Service that is excellent and representative, and it is management's job to see that we get it."

> As the gray-flannel 1950s gave way to the tie-dyed 1960s, the spirit of dissent and rebelliousness that spread across the country came to affect the staid Foreign Service.

Goodbye, USIA. The austerity drive of the 1990s was wind in the sails for a measure long favored by Sen. Jesse Helms (R.-N.C.), chairman of the Senate Committee on Foreign Relations, to close USIA, USAID, and the Arms Control and Disarmament Agency (ACDA), and transfer their functions to the State Department. AFSA initially opposed the bill, but after Bill Harrop and Tom Boyatt rejoined the board in 1995 as retiree representatives, the board was split, with Harrop and Boyatt in favor of the bill and Tex Harris opposed. AFSA took no position, the bill was passed, vetoed,

FSJ DIGITAL ARCHIVE (JUNE 1974 EDITION)

AFSA president Tom Boyatt (second from left) testified on the State Department Appropriations Authorization Act before the Senate Foreign Relations Committee on March 12, 1974. With him are (from left) AFSA Vice President Tex Harris, AFSA Treasurer Lois Roth, and Hank Cohen, chairman of AFSA's members' interests committee. Boyatt led off with an attack on the sale of ambassadorships to campaign contributors. Boyatt, later ambassador to Burkina Faso and Colombia, and Harris (AFSA president 1993-1997) were elected to positions on AFSA's Governing Board again and again into the 2010s. Boyatt received AFSA's award for lifetime contributions to American diplomacy in 2008. Cohen, who retired in 1993 with the rank of Career Ambassador, received the same award in 2019.

AFSA/DONNA AYERST

Susan Johnson, in her role as AFSA president, addresses the crowd at the "Rally to Serve America" in April 2011 in Washington, D.C., a demonstration she led in support of the professional integrity of foreign affairs agency personnel.

amended, and passed again, this time with USAID spared the ax. In that form President Bill Clinton signed it into law in 1999. USIA was shuttered with AFSA absent from the fight.

2001-2009: AFSA at War

By the time Colin Powell took office as Secretary of State (2001-2005), the Service had lost some of its attraction. More than 700 Foreign Service positions were vacant. Powell's prestige as a former national security adviser, a former chairman of the Joint Chiefs of Staff, and the first Black Secretary of State helped him win the funding needed to repair some of the damage. A surge in candidacies after the attacks of Sept. 11, 2001, added 2,000 members to the Service by 2005.

AFSA, too, grew stronger as the new century began. The membership approved a raise in dues sufficient to pay for capital improvements, higher staff salaries, and an increase in reserves, which were placed under professional management. Between 1997 and 2002, unrestricted reserves rose from $270,000 to more than $1 million.

The 2001 election put John Naland at the head of a board that included four former AFSA presidents—Tom Boyatt, Tex Harris, Bill Harrop, and Ted Wilkinson. Naland, who had served as State vice president, continues to be a near-constant presence on the board. He saw AFSA's union and professional sides as tightly linked: "If a future 'reform' ever eliminates the features that make us unique," he said, "we will inevitably lose the benefits that flow from that uniqueness." (Naland will be writing about some of AFSA's many accomplishments and how they shaped the Service in the *Journal* during this centennial year.)

On Sept. 11, 2001, Naland and many of his board were on Capitol Hill, urging Congress to fully fund the international affairs budget, when news arrived of the attacks in New York and at the Pentagon. The attacks reinforced AFSA's message on the Hill, that the country needed a stronger, better-resourced, more professional Foreign Service; and Congress was briefly receptive.

Then the scapegoating began. The U.S. embassy in Saudi Arabia had issued visas to 15 of the 20 hijackers; many in Congress sought to move the visa function from State to the new Department of Homeland Security, then under hasty construction. AFSA lobbied in defense of State's traditional role and defended the consular bureau. Naland met with House staff, pointing out that intelligence agencies had withheld, and continued to withhold, information that could change a consular officer's decision. But it was a hard case to make. The staffing cuts of the 1990s had left vacancies unevenly distributed, with larger gaps in hardship posts than in more comfortable places. Blame-seekers in the White House, Congress, and the media used that fact to support their claims that the Department of State was full of incompetents and the Foreign Service full of wimps.

AFSA worked to change opinion in Congress and the public. AFSA speakers fanned out around the country. Tom Boyatt organized AFSA-PAC, a political action committee whose (quite modest) donations, equally distributed among Republicans and

Democrats, bought access to lawmakers for AFSA's leadership. The Foreign Affairs Council, another Boyatt project, brought 11 civic organizations together in support of a strong U.S. Foreign Service. A relaunched AFSA Fund for American Diplomacy raised money for outreach. AFSA President John Limbert (2003-2005), whose experience as a hostage in Tehran in 1978-1981 gave him an extra measure of credibility, was a strong public presence (his mantra: "Let no cheap shot go unanswered"). Television coverage reached the broadcast networks as well as Fox News, Bloomberg News, CNN, PBS, NPR, and BBC. The energy resonated in the Service. Membership reached record levels in 2003.

The wars in Afghanistan and (especially) Iraq created new and severe problems. In 2005, two years after the U.S.-led invasion of Iraq, the U.S. began to deploy civilian-led Provincial Reconstruction Teams (PRTs) in Iraq to build "a capability in [local] governing bodies to deliver to the people" the services that governments are supposed to provide. Most PRTs were led by U.S. Foreign Service officers (a few were led by civilians from allied countries) and relied heavily on Foreign Service personnel. Posts worldwide were stripped of personnel to fill positions in Iraq. By 2007, more than 22 percent of all Foreign Service personnel, all volunteers, had served in Iraq or Afghanistan, and 21 percent of other Foreign Service positions, overseas and in the department, were vacant.

The department's refusal to work with AFSA impelled the association to transform itself into a labor union with which management would be compelled to deal.

Yet staffing demands did not abate. Secretary of State Condoleezza Rice (2005-2009) was prepared to use directed assignments—orders—to get people to go where she wanted them to go. AFSA pushed back. State Vice President Steve Kashkett said: "We are not the military. Telling us—single mothers, middle-aged

The Foreign Service, which had numbered about 9,200 officers and specialists in 1988, shrank to about 7,700 10 years later.

guys with families, unarmed civilians with no military training—that we have to serve in a live-fire zone is not something we should ever be doing. … That was the position of the AFSA board."

Ultimately, Secretary Rice wrote in her memoirs, "enough people volunteered. But I was prepared to face down the American Foreign Service Association—a kind of union for U.S. diplomats—before Congress and the American people." That enough people volunteered was rarely acknowledged, and at the time the Secretary allowed attacks on the Service to go unanswered.

The AFSA board came to see the administration as hostile, and not just the political appointees. John Naland, who returned to AFSA's presidency in 2007, accused some career officers of failing to stand up for the Service, acting as toadies to gain a plum assignment or a performance-pay bonus. "Have some senior career officials 'sold their souls' over Iraq and other issues in order to advance their careers? I believe they have," he wrote.

2009-2017: The Obama Years

Soon after the administration of President Barack Obama took office, his Secretary of State, Hillary Clinton (2009-2013), announced a program to increase the size of the Foreign Service at State by 25 percent by the end of Fiscal Year 2013, and at USAID by 100 percent by the end of FY 2012. Yet a high level of vacancies remained at mid-level positions overseas, and senior officers were losing job opportunities to political appointees, causing a logjam that blocked promotions and increased forced retirements for time in class and time in service.

As it had in the 1940s and 1950s, AFSA fought against mid-level hiring, urging State and USAID to raise promotion rates, waive time-in-class limits, and take other measures to fill vacancies with Service members. AFSA President Susan Johnson (2009-2013) took the case for senior appointments public, in a *Washington Post* op-ed written with the American Academy of Diplomacy's chairman and president, retired ambassadors Tom Pickering and Ron Neumann. In 1975, they wrote, FSOs occupied 12 of 18 positions at the level of assistant secretary of State or above. In 2013, there were 33 such positions, but FSOs held only eight. The proliferation of political appointees, they wrote, "spawns opportunism and political correctness … and emaciates institutional memory." More controversially, they argued that the department's Civil Service had grown "at the expense of the Foreign Service."

In March 2019, Ambassador Barbara Stephenson, then AFSA's president, spoke at *The Foreign Service Journal* centennial exhibit opening held in the U.S. Diplomacy Center (now the National Museum for American Diplomacy). This was also the launch of the *FSJ* Digital Archive, which houses 100-plus years of *The Foreign Service Journal.*

AFSA/JOAQUIN SOSA

AFSA/JULIA WOHLERS

Amb. Marie Yovanovitch and then–AFSA President Eric Rubin discussed her new memoir on March 30, 2022, at AFSA headquarters. Rubin is holding up a copy of his review of *Lessons from the Edge* in the April 2022 *FSJ*.

For this latter claim, Johnson was attacked by a group of nine Senior Foreign Service officers and defended by several past presidents of AFSA, but the data was not in dispute. Although she had received the department's Distinguished Honor Award and multiple Meritorious Honor Awards, she received no onward assignment and retired at the end of her second term.

2017-2023: The Trump Administration and Beyond

AFSA and its president, Barbara Stephenson (2015-2019), greeted the Trump administration (2017-2021) with a certain hopefulness. "You Can Count on Us," Stephenson wrote in the January-February 2017 *Foreign Service Journal*. When Secretary of State Rex Tillerson (2017-2018) announced his intention to "redesign" the Department of State, she publicly hailed the potential. "I'm encouraging all of our folks to make the most of this opportunity for reform," she said—despite a hiring freeze that showed no signs of ending and an administration budget request that would cut State and USAID by 30 percent.

And when Tillerson's successor, CIA Director Mike Pompeo, declared, "I want the State Department to get its swagger back," Stephenson felt a surge of optimism. Secretary of State Pompeo (2018-2021) lifted the hiring freeze and, as AFSA had demanded, restored the ability of overseas posts to hire spouses and other family members of employees on permanent assignment.

In fact, there was never any hope of a positive relationship with the administration, which from the campaign forward treated government professionals as political enemies and likely saboteurs. Political appointees at State harassed and vilified career professionals, without serious consequences. Especially at senior levels, resignations and early retirements came in droves (minister-counselors down from 431 to 369 between September and December 2017), leading Stephenson to write in "Time to Ask Why," her December 2017 President's Views column: "Where is the mandate to pull the Foreign Service team from the field and forfeit the game to our adversaries?" In 2019 the number of FSOs serving as assistant secretary or above fell to zero.

Stephenson chose to turn AFSA away from lobbying for benefits. She gave guidance to AFSA staff: "The point we need to make to Congress … is that we are chosen through an extraordinary process and make extraordinary sacrifices in the name of our country, and we do it willingly. Don't talk about allowances, talk about how proud we are to serve." These were words Congress needed to hear, at a time Congress needed to hear them. AFSA pounded the message home.

Impeachment. Ambassador Marie Yovanovitch, a career FSO, faced hard choices. President Trump and Secretary Pompeo recalled her from Kyiv, where she was ambassador, because she was seen as an obstacle to Trump's efforts to obtain a Ukrainian announcement of an investigation into the activities of former Vice President Joe Biden and his son Hunter, a board member at a Ukrainian energy company. A House committee of inquiry into what Democrats in Congress called the "Trump-Giuliani Ukraine scheme" to force that announcement by withholding military aid called on her to testify, under subpoena. The administration told her not to comply. She had to choose. The same choice faced other career Foreign Service members called by the committee: Ambassador Michael McKinley, David Holmes, Jennifer Williams, and George Kent.

Yovanovitch wrote in her memoir: "AFSA had been my first stop when I was recalled … and it had stood by me ever since. … AFSA told us that the administration would have a hard time disciplining or firing me if I testified. Most importantly, they assured me that my pension was safe." She and the other FSOs subpoenaed chose to testify. (The choice infuriated Secretary Pompeo. He later wrote, falsely: "Yovanovitch was the quintessential example of a leftist, progressive, activist Foreign Service officer who behaved in ways that would have made our Founders cry.")

AFSA President Eric Rubin (2019-2023) and the board felt the weight of history. "We knew," Rubin said, "that we had failed to adequately support our members during the McCarthy period. … The feeling on the board was, this is a moment of testing; we've got to be worthy of it."

More than moral support, AFSA offered money. A Legal Defense Fund had been set up in 2007; a public call for contributions raised $750,000 in three months, available to witnesses who were AFSA members. No AFSA member was out a single penny.

AFSA Forward. Many of the goals for which AFSA had fought, sometimes for years, were accomplished in a rush when the Trump administration left office—parental leave; in-state college tuition for Foreign Service members serving abroad; protections comparable to those afforded the military for Foreign Service members forced by transfer to break car leases, cell phone contracts, and the like; improvements in the government's response to "anomalous health incidents" (Havana syndrome); and others. "The administration has been no help at all," said Eric Rubin. "We do it ourselves on the Hill."

Across all agencies, close to 80 percent of active-duty members of the Foreign Service belong to AFSA. Its finances are solid, with a budget of around $5.5 million. It owns its building, free of liens. AFSA is stronger now than it has ever been.

The question for AFSA's leadership, and even more for AFSA's membership, is how to bring that strength to bear to achieve the association's goals: to promote the career Service as the institutional backbone of American diplomacy; to protect the rights and interests of its members; to maintain high professional standards for all American diplomats, career and non-career; and to be a strong advocate for the Foreign Service with agency management, the administration, Congress, and the public.

AFSA is the voice of the U.S. Foreign Service. It needs to be heard.

LEST WE FORGET

The Importance of Leadership in a Time of Adversity

The Foreign Service has been through a challenging period, and it may not be the last.

BY P. MICHAEL MCKINLEY

The end of Eric Rubin's tenure as president of the American Foreign Service Association (AFSA) in July 2023 marks the passing of an era that began with the second term of Barbara Stephenson's presidency in 2017. It is difficult to think of an equivalent time since the 1950s when the Foreign Service has faced so many sustained challenges on multiple fronts, or so needed the courageous and principled leadership Stephenson and Rubin provided, supported by a dedicated team of professionals at AFSA.

P. Michael McKinley is a retired Foreign Service officer who served as ambassador to Peru, Colombia, Afghanistan, and Brazil, and as senior adviser to the Secretary of State before resigning in 2019.

Every member of the career Foreign Service community owes them a personal debt of gratitude for speaking out and defending our profession in a politically charged environment targeting the Foreign Service. As proposals for a new Schedule F intended to eviscerate the federal bureaucracy gain wider currency, and as presidential candidates again threaten to dismantle the "deep state," it is important not to take for granted what AFSA leaders fought for on our behalf. They set an example for how the Foreign Service may again need to respond in the not-so-distant future.

Challenging Times

To say that Stephenson and Rubin worked in challenging times is to understate what they faced. The assault launched on the State Department in 2017 continued in different ways through 2020. Both Senior Foreign Service officers and former ambassadors, they may have anticipated a difficult moment, but nothing quite like what they confronted.

The assault launched on the State Department in 2017 continued in different ways through 2020.

The administration request for foreign affairs agencies for the Fiscal Year 2018 budget included 29 percent in cuts. Although Congress ultimately rejected these cuts, the administration proceeded to freeze hiring and slash staffing, creating severe operational pressures at embassies overseas and at the department. Senior leadership was decimated, with more than 100 senior officers forced out or resigning. The freeze on promotions, employee family member positions, and new entry classes was followed by political harassment, the targeting of officers during the Ukraine scandal, and a decline in diversity and gender representation at the senior level. Secretaries of State distrusted the building. An Orwellian banner proclaiming a new State Department ethos was unveiled at the C Street entrance.

Much of this might have seemed like a rougher version of the give-and-take that can govern changes in administrations. Stephenson and Rubin recognized that something fundamentally more threatening was underway and took on the challenge of responding on behalf of the Foreign Service family.

They used *The Foreign Service Journal*'s President's Views column to inform the broader membership of critical developments; they engaged Seventh-Floor management on difficult issues; they highlighted the importance of diplomacy on Capitol Hill and in the media; and, when they had to, they spoke out against measures and actions threatening the integrity and viability of the Foreign Service.

The Early Onslaught

Ambassador Stephenson faced the early onslaught. She spoke out, at risk to her own career and standing with State Department leadership. She argued against the personnel cuts and cuts to investments in the building. Most of this was done, necessarily, behind closed doors. She met with Deputy Secretary John Sullivan, a political appointee, to preserve critical programs like the Pickering and Rangel Fellowships. She pointed out the damage to the department's diversity in senior leadership occasioned by the departure of the most senior female, Black, Hispanic, and Asian American officers. She helped rally support on the Hill to oppose funding cuts and demand—in legislation—a halt to staffing cuts.

Stephenson's December 2017 President's Views column, "Time to Ask Why," was a direct challenge to "the mounting threats to our institution—and to the global leadership that depends on us." She drew attention to the fact that "our leadership ranks are being depleted at dizzying speed," adding: "Were the U.S. military to face such a decapitation in its leadership ranks, I would expect a public outcry." She closed with an overt challenge: "Where is the mandate to pull the Foreign Service team from the field and forfeit the game to our adversaries?"

She had sounded the alarm; by then no one inside the building was speaking out. It was becoming clear what happened to public servants who raised concerns—at State, at Justice, at Education, at EPA, and elsewhere. In subsequent months, Stephenson faced pressure from the Seventh Floor and met closed doors when she sought to raise new concerns. Her second term ended in summer 2019, and she retired from the Foreign Service, which by then was collectively wondering what else could happen.

Navigating the Ukraine Scandal

Ambassador Eric Rubin took over in July 2019. He was intent on addressing the bread-and-butter issues of most concern to the Foreign Service community. A month later, however, the Ukraine scandal hit. And, like Stephenson's second tenure, Rubin's first was dominated by an ever-more-politicized environment, where senior leadership increasingly viewed the Foreign Service in terms of "us vs. them."

His challenge was how to navigate the Ukraine scandal, which involved the White House and career officials. The moment was existential for the Foreign Service because the president of the United States threatened a U.S. ambassador with retribution and sought to extort a foreign country for domestic political gain.

Rubin became a go-to person for members of the Foreign Service who felt the brunt of declining diversity and had experienced political targeting by the White House as well as by appointees inside the building. For many, Rubin and his team's biggest achievement was to take on the department's effort to limit assistance for the significant legal costs of colleagues caught up in the Ukraine scandal. AFSA won the battle to reimburse members' legal bills, raising more than $750,000 from the generosity of the wider foreign affairs family. Like Stephenson, Rubin faced personal blowback from the Seventh Floor for the stands he took.

The Ukraine scandal cast a pall over the department and made almost impossible demands on AFSA. Rubin used his wider messages to convey the seriousness of the moment, pointedly asking whether the gains of professionalism, diversity, and merit-based appointments were in danger "in the context of a highly polarized political environment." In 2020 he forthrightly stated: "This is the most fraught time and the most difficult time" for the State Department since the 1950s, when McCarthyism targeted dozens of officers as suspected communists and hundreds more lost their employment simply because they were gay.

Moving On

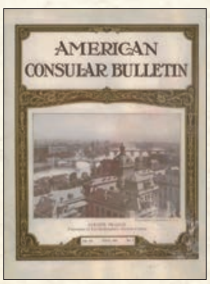
When there was a change in administration in 2021, Rubin and the AFSA staff conveyed to a new Seventh Floor how deep the damage had been to the institution, as well as pointing to the game-changing impact of the COVID-19 pandemic on the workplace and families. They highlighted the importance of rebuilding budgets, providing bureaucratic safeguards, and empowering members of the Foreign Service to do their job.

The dangers of a renewed attack on the integrity of the State Department have not vanished. If anything, they are growing. Former Ambassador Dennis Jett, in an important article in the January-February 2023 *FSJ*, detailed just how alarming the proposal for a Schedule F is. It is generating significant political support, including from leading presidential candidates and think tanks. If enacted, it would provide the legal basis for dismissing thousands of civil servants perceived as disloyal by a new administration.

Belatedly, the Office of Personnel Management is proposing to strengthen protections for the federal bureaucracy. It needs to: unless it does, the Civil Service *The Washington Post* describes as "one of the country's greatest assets," which includes the professional Foreign Service Ambassadors Barbara Stephenson and Eric Rubin worked so hard to protect, could again be under threat in a future administration. And AFSA's leadership will be defending it from a much-weakened institutional foundation.

The *Journal* on 100 Years of AFSA

From the *FSJ* Archive



An Appreciation

The personnel of the Foreign Service is scattered to the ends of the earth, and its work is as widely removed from the range of popular vision. What gratification it brings, therefore, that a busy Congress, beset with the perplexities of great national issues in a campaign year, should have paused in its deliberations to reshape the machinery of our foreign affairs! No politics was played with the issue, and no spirit of partisanship was there to warp the finely drawn parts of its delicate mechanism.

The [Rogers] Act of May 24, 1924, stands as a tribute to the patriotic vision of those who have supported the cause of an adequate foreign service and contributed so effectively to its realization. On behalf of the American Consular Association, the BULLETIN extends its greetings and its sentiments of profound appreciation to all who have shared in this constructive achievement.

—American Consular Association/Bulletin *(precursor to AFSA/the* Journal*) editors, July 1924.*

The Foreign Service Honor Roll

In January 1929, members of the young organization read in the *American Foreign Service Journal* … that the AFSA Executive Committee had received a proposal to create an honor roll to be displayed at the Department of State. This would memorialize all American consular and diplomatic officers who had died under tragic or heroic circumstances since the founding of the republic. The proponent, whose name was not given, listed 17 names for inscription. The Executive Committee did not explicitly endorse the proposal but did invite members to suggest additions or corrections. Letters came rolling in. …

The Memorial Tablet's unveiling took place on March 3, 1933, in the north entrance of the State, War and Navy Building next to the White House. Secretary Stimson … presided as 10 senators and congressmen looked on.

The tablet, said the Secretary, "should serve as a means of bringing home to the people of this country the fact that we have a Service in our Government devoted to peaceful intercourse between the nations and the assistance of our peaceful commerce which, nevertheless, may occasionally exact from its servants a sacrifice the same as that which we expect from our soldiers and our sailors."

—AFSA Retiree Vice President John Naland, May 2020 FSJ.

AFSA's Statement on Pay Comparability

The American Foreign Service Association represents some 8,000 foreign affairs professionals. We wish to associate ourselves in the strongest fashion with the position of the National Federation of Professional Organizations on full implementation of the principle of pay comparability.

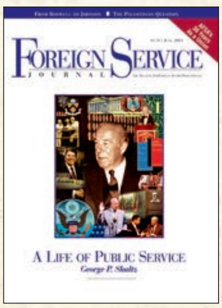
We take this stand … in the firm belief that in these difficult times our government can and must attract and keep the very best talent for the proper conduct of our domestic and foreign affairs. … While the issue of salaries is not the single most important element affecting the recruitment and retention of our personnel, it is nonetheless a very important part of our total personnel picture.

John Gardner, in his book on "Excellence," said: "We must provide ample pay for our foreign service officers: but even within the scale of monetary rewards that a wealthy nation can afford it isn't possible to buy with money the qualities and the performance needed—the competence, judgement, willingness to endure hardships, and voluntary exile from the life that Americans love. Pay is important, but only devotion and conviction will insure the desired outcome."

That is the ideal position this Association would like to take.

In a situation though, and in a system where job responsibility and the excellence of the organization itself are the most attractive qualities for us, and when that has failed us as it has, then pay does become important.

—AFSA Board Chair Lannon Walker, November 1968 FSJ.



AFSA Becomes a Union: Four Battles

The years 1971-73 witnessed four major battles for the future of the Foreign Service: the fight over the form that white-collar unionism would take in the Service; the AFSA Governing Board elections of 1971; the elections for exclusive employee representation in State, and USAID and USIA in 1972-73; and the struggle to bring the managements of those agencies to the bargaining table in good faith thereafter. …

When we started there was no employee management system, and we represented no one. Today the system is enshrined in the Foreign Service Act of 1980, and we represent the Foreign Service in all the foreign affairs agencies, including commerce and agriculture.

When I look back, I marvel at the dedication and energy of those who accomplished so much in such a short time. How did it happen? I believe the basic answer is volunteers. … Hundreds of Foreign Service people—a significant part of an entire Foreign Service generation—gave time, genius and inspiration to the reform movement.

—Ambassador Tom Boyatt, June 2003 FSJ.

Shutdown Can't Keep AFSA Down

On Wednesday, Jan. 3, [1996,] AFSA and AFGE (American Federation of Government Employees) sponsored a demonstration at the 21st Street entrance to the State Department to protest the ongoing budget crisis. More than 200 furloughed and excepted employees from the foreign affairs agencies attended. …

Though the shutdown is now over, neither AFSA nor its members can breathe easy. The associated long-term budget and staffing implications represent the most serious challenges ever confronted by our membership. It is quite possible that the seven-year-budget negotiations could decimate the budgets of the foreign affairs agencies and put at long-term risk the important work we do for the American people and for the nation's security.

We will continue to make every effort to educate the administration and the Congress about the consequences of the budget negotiations to our national interests.

—AFSA Governing Board member Angela Dickey, February 1996 FSJ.

Federal Unions and USAID: The Challenge for AFSA

Nearly 80 percent of all active-duty Foreign Service members join AFSA, in addition to thousands of retired members. AFSA helps with virtually any issue its members confront—security clearances or violations, denial of tenure, employment-related performance evaluation, discipline/selection-out, pet travel, divorce, career counseling, and equal employment opportunity (EEO) and disciplinary processes. … Foreign Service members need a union, and AFSA is proud to represent them.

AFSA's role as "the voice of the Foreign Service" remains critical at USAID, where the influence and authorities of the Foreign Service have severely declined. Though USAID remains a foreign affairs agency, it no longer operates or staffs itself as an institution led by and centered on its Foreign Service. …

At USAID, the Foreign Service is too often treated simply as one among the agency's many "hiring mechanisms," with leadership failing to invest in FSOs as career public servants—and to be very clear, the Foreign Service is designed as a career service.

—AFSA USAID Vice President Jason Singer, January-February 2023 FSJ.

FEATURE

THE HIGH SCHOOL FOREIGN SERVICE ASSOCIATION

ENGAGING ASPIRING DIPLOMATS

This organization for international affairs is giving the U.S. Foreign Service a fresh, new boost among young people.

BY IVAN PANKOV

The High School Foreign Service Association (HSFSA) is celebrating its second anniversary this year. A national organization, it now counts 77 chapters in 21 states, connecting a vibrant community of more than 1,500 aspiring diplomats. In partnership with the American Foreign Service Association, our group has managed to provide a plethora of events, ranging from guest speaker lectures to awareness campaigns, seeking to spread knowledge about the U.S. Foreign Service and offer support to those who dream to join its ranks.

In the Foreign Service's centennial anniversary year, we remain committed to bolstering the institution's enduring vitality. HSFSA did not reach its present scale overnight. It started off slowly and required great persistence from all its

Ivan Pankov is a senior at Gulliver Preparatory School in Miami, Florida, and founder of the High School Foreign Service Association.

LUIS DERLA

Students at Arroyo High School in California at their chapter's first lecture, by Ann E. DeLong about the importance of the Foreign Service, in October 2022. DeLong is a Foreign Service officer and former director of the Family Liaison Office (now the Global Community Liaison Office).

members, but the remarkable results have vindicated our efforts. Let us delve into the origins of this venture, where a simple idea took root and blossomed into a national movement that is playing a unique role in forging the next generation of American diplomats.

In the Beginning

In the summer of 2021, I noticed a gap in the opportunities available to high school students exploring diplomacy as a career field. There were plenty of organizations focused on domestic politics across the country, but, in the case of career exploration of foreign policy, students were relegated to a sparse web of school clubs and programs with unequal access to resources. I was lucky that my school had one, but I knew that something had to be done to improve the national situation. So I decided to start such an organization myself. I reached out to the American Foreign Service Association, pitching a vision of a community that would unite, encourage, and guide future diplomats across the United States from the high school level.

HSFSA's primary value comes from the guest speakers AFSA helps us find.

AFSA Awards and Scholarships Manager Theo Horn would play an instrumental role in what was to come. "What initially caught my interest in HSFSA was how much it aligned with our outreach goals, and how there was nothing like it in the high school sphere. At the initial pitch meeting with Ivan, I was impressed with his organizational ability and clear vision for what the club could become," Horn recalls, adding, "Even after that I did not expect how rapidly the club would grow from a few scattered branches to dozens of chapters across the United States." Together, we worked on developing a framework for the enterprise.

With open arms, AFSA agreed to let HSFSA actively work with its Speakers Bureau to procure qualified and motivated lecturers and even offered to send copies of AFSA's *Inside a U.S. Embassy* book and monthly *Foreign Service Journal* to chapters. Resolutely committed to maximizing access, we chose to reject any policy of charging for the nascent organization's offerings.

We named it deliberately to solidify the synergistic bond with AFSA. On Nov. 3, 2021, the High School Foreign Service Association was born.

The first chapter of the organization was founded at my own school, the Gulliver Preparatory School in Miami. The organization began spreading throughout the state. Soon a chapter was created in California; then another appeared in New York. HSFSA had passed the point where it was under threat of collapse; its growth across states and time zones became unstoppable. By November 2022, when HSFSA celebrated its first anniversary, we were up to 30 chapters, well beyond our original goal of 10. They came in all shapes and sizes—some had five members, and others had 50. Our chapters are hosted by schools of all types, public and

By November 2022, when HSFSA celebrated its first anniversary, we were up to 30 chapters, well beyond our original goal of 10.

private, and we especially seek to maximize our outreach to help students in schools with fewer resources.

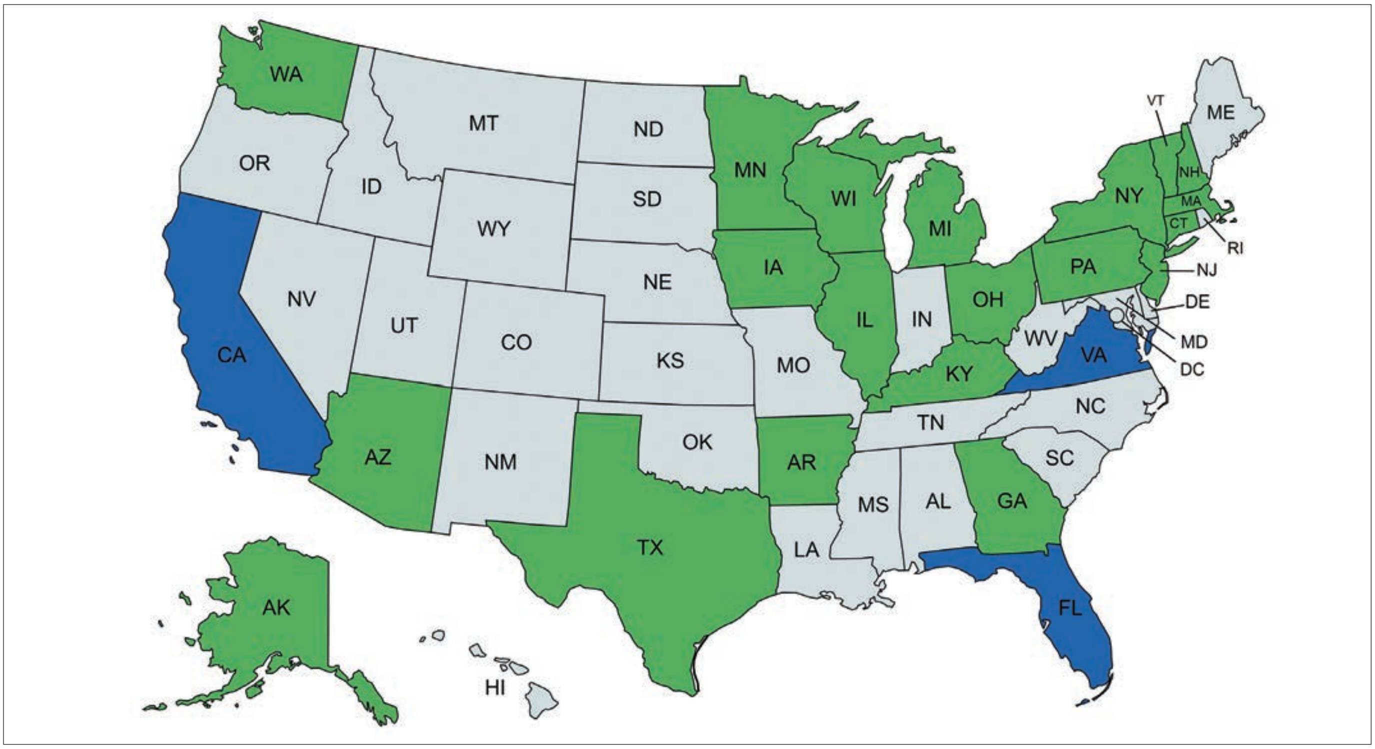
We strive to bring together as many different perspectives as possible, because an active exchange of and compromise between different ideas is a cornerstone of diplomacy. Every chapter inspires and supports students with a passion for international relations.

Interacting with Diplomats ... and Each Other

Fast-forward to the present, the High School Foreign Service Association continues to grow. From Alaska to Georgia, HSFSA has chapters in 21 states and is working to expand in each. The three superstates are Florida, Virginia, and California, each with more than five chapters, and the overall HSFSA community has exceeded 77 schools. Our ranks have expanded to more than 1,500 members.

HSFSA's primary value comes from the guest speakers AFSA helps us find. We bring career diplomats to high schools to engage with young people interested in foreign affairs. The inaugural lecture took place at the first chapter on Feb. 4, 2022. The speaker was Ambassador Hugo Llorens, a veteran of diplomacy who served as U.S. ambassador to Honduras (2008-2011) and acting ambassador in Afghanistan (2016-2017), among many other senior positions during his 36-year Foreign Service career.

"I thoroughly enjoyed the opportunity to speak with the students at Gulliver Prep in Miami back in 2022. I found the students well informed and intellectually curious about foreign policy. My goal was to spur the students' interest in someday considering an international career. Whether in government or the private sector, I wanted them to gain an appreciation of how world events impact our lives in the U.S.," Llorens reflected



HSFSA/MAPHUB.NET

The High School Foreign Service Association is active in 21 states. We cherish the diversity of our community, and we are happy that students from Alaska to Florida are passionate about diplomacy and foreign policy. Our superstates—Florida, Virginia, and California, each with more than five chapters—are marked in blue.

HSFSA/MAPHUB.NET

The interactive map of the Treaties and Other International Acts Series, part of HSFSA's program to provide a variety of resources to its students, organizes 2,709 agreements entered into since 1981. Available on HSFSA's website, it visualizes the true scale of diplomacy.

in a conversation with me later. He added: "The students were engaged and asked insightful questions. It was a wonderful experience!" With more than 100 students in attendance, the event catalyzed weeks of discussion among my peers.

As more speaker events took place, we began to innovate: we'd bring two chapters together to hear a speaker, transcending geographic boundaries in the quest to share knowledge. Winchester Thurston in Pennsylvania and Sayre School in Kentucky stepped up to be the first. As Alexander Peris, founder of Winchester Thurston's chapter (and currently HSFSA's mid-Atlantic regional director), recalls, "The first event was a joint talk, and it gave Winchester Thurston chapter members a unique opportunity. They didn't learn just from the speaker, a distinguished former diplomat, but from their Sayre School contemporaries, as well. Students came away both well informed about the U.S. Foreign Service, and excited that so many other young people shared their enthusiasm for diplomacy and foreign affairs."

Expanded Activities

Beyond this, we worked to branch out and provide an even greater variety of resources to our students. We reframed the State Department's Treaties and Other International Acts Series (TIAS) into an interactive map and Excel database, organizing 2,709 agreements concluded since 1981 into a medium that was easier for research and analysis while also demonstrating the titanic scale of the work put in by the Foreign Service.

HSFSA also created a practice essay contest in collaboration with AFSA. AFSA's popular annual National High School Essay Contest offers an opportunity for students to demonstrate their skills while writing about diplomacy, as well as a chance to win prizes. We developed the HSFSA Essay Contest to help students prepare for that AFSA competition in a lower-stakes environment. Using prompts from previous years of AFSA's National High School Essay Contest, HSFSA asked member participants to submit short 500-word essays that would acclimate them to writing on a foreign policy topic. AFSA staff and former AFSA essay contest volunteers pitched in to judge the HSFSA essays; the first-place essay received a $200 prize and the honorable mention a $100 consolation.

After the judging, AFSA hosted a webinar for contest participants to receive feedback on their essays and tips on how to best compete in the upcoming AFSA National High School Essay Contest. The first practice essay contest competition, held this year, was a great success, and many students greatly appreciated the tailored feedback they received on their work.

On the chapter level, too, the diversity of activities grew. With support from HSFSA, chapters began organizing "Diplomacy Matters" awareness campaigns, collaborating with other clubs to give presentations about the contributions of diplomats to their topic areas (ranging from cinema to chess). These campaigns exposed thousands of students to how foreign policy affects their own areas of interest. All this was accompanied by regular and insightful discussions of current international events during chapter meetings.

Chapters began organizing "Diplomacy Matters" awareness campaigns, collaborating with other clubs to give presentations about the contributions of diplomats to their topic areas (from cinema to chess).

We hope to help build a future where diplomacy and diplomats play an even greater role in world affairs.

One chapter has stood out. Arroyo High School, a public high school in San Lorenzo, California, earned the title "Chapter of the Year" after conducting three guest speaker lectures and a plethora of other events in the span of a year. As Luis Derla, founder of the chapter and HSFSA Western regional director, said: "My chapter's success on the West Coast was not without struggle, as we had to deal with issues such as school bureaucracy, logistics, and other frivolous technicalities. Despite this, however, we persisted. We have since become an established debate organization in our school, providing students great opportunities to debate world affairs." This chapter is a role model for schools around the nation. The founders of the most effective chapters have become members of HSFSA's Council of Regional Directors, guiding their peers in the different regions.

Our Pledge

As founder of the High School Foreign Service Association, I am endlessly grateful for the support that the American Foreign Service Association has provided to HSFSA along its journey. I would also like to extend my heartfelt appreciation to every speaker who took the time to share their wisdom with our students, and I am thankful for the unwavering support and dedication of chapter founders and members. I am confident that our united enthusiasm and work guarantee a bright and long future for HSFSA.

The High School Foreign Service Association is driven by a sense of purpose that extends far beyond the immediate horizon. We hope to help build a future where diplomacy and diplomats play an even greater role in world affairs. In honor of 2024's grand milestone—both the U.S. Foreign Service's and AFSA's celebration of a momentous 100th anniversary—HSFSA pledges to reach 100 chapters. With every chapter established, with every student inspired, we are contributing to a future where diplomacy remains a beacon of hope, bridging divides and forging connections in the pursuit of global harmony. Together, we are forging the next generation of American diplomacy.

Celebrating the Foreign Service and AFSA Centennial

May 24, 2024, will mark 100 years since President Calvin Coolidge signed the Foreign Service Act into law, combining the consular and diplomatic services and creating the professional U.S. Foreign Service.

For a century, Foreign Service members have represented the United States of America at home and abroad, in times of war and in times of peace. They have been participants in and eyewitnesses to historic events. They have managed and advanced U.S. relationships worldwide, laying the groundwork for peaceful solutions to complex and often dangerous global challenges. This proud history is driven by everyday heroes who choose to serve their country at home and abroad.

To appropriately honor this milestone, AFSA has planned a yearlong celebration to raise awareness about the role, contributions, and history of the Foreign Service. We also plan to look ahead to the next 100 years by celebrating the next generation of talented and dedicated people of the Foreign Service.

Telling the Story of the Foreign Service

We are honored to announce that Secretary of State Antony Blinken has agreed to serve as the chair of our Centennial Honorary Committee (for the full list of committee members, see page 3).

We have a lot going on this centennial year. In May, AFSA will host a gala in the Benjamin Franklin State Dining Room for the official centennial celebration. We are collaborating with several presidential libraries across the country to host Foreign Service exhibits. We are also developing a short video that celebrates the most valuable resource in diplomacy—its people.

The 2024 AFSA National High School Essay Contest invites high school students to consider the centennial and share their ideas on the future of the Foreign Service. Our regular outreach programming—Diplomats at Work, Inside Diplomacy, Speakers Bureau—will touch on the centennial, and we are working with partners, including select World Affairs Councils, to host programs celebrating the Foreign Service.

We are also infusing the centennial into our ongoing engagement on Capitol Hill, using this opportunity to educate the congressional community about the contributions and importance of the Foreign Service. And AFSA is advocating for an anniversary resolution from Congress.

You'll find centennial articles throughout the year in the pages of *The Foreign Service Journal*, beginning with this edition's kickoff cover story on AFSA at 100. Each edition will include a profile on one of AFSA's "good works" supporting the FS community. Expect articles and commentary from great names in the profession, past and present. And look for the winning essay from the *FSJ*'s Centennial Writing Competition in the May centennial edition.

We will share all this activity on our social media channels, and, as always, we invite AFSA members to help extend our reach by sharing with your own networks.

Celebrating AFSA Members

This year also marks 100 years of the American Foreign Service Association as the "voice of the Foreign Service." AFSA is here to support, defend, and protect the institution and people of the Foreign Service. We plan to use these dual anniversaries to celebrate you, our members, beginning with a happy hour in February.

Join us for this and other events throughout the year, including a "birthday party" in the spring. We will invite you to join a spring launch event for the updated edition of *The Voice of the Foreign Service: A History of the American Foreign Service Association*, by Harry Kopp.

As with any proper celebration, we will launch fun and fresh new merchandise so you can show your Foreign Service pride.

We are working with AFSA Post Reps on the possibility

Continued on page 46

CALENDAR

Please check https://afsa.org for the most up-to-date information.

January 1
New Year's Day
AFSA offices closed

January 15
Martin Luther King Jr. Day
AFSA offices closed

January 17
12-2 p.m.
AFSA Governing Board Meeting

January 18
12-1:30 p.m.
Housing for Seniors—What Are the Options?

February 19
Presidents' Day
AFSA offices closed

February 21
12-2 p.m.
AFSA Governing Board meeting

February 21
4:30-6:30 p.m.
AFSA Happy Hour

May 3
Foreign Service Day

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New Year's Resolutions in Leadership and Labor Management

This year marks 100 years of both AFSA and the U.S. Foreign Service—a great opportunity for reset and reflection. I want to offer a window into our recent successes and challenges, dispel myths, and offer engagement tips.

Who are we? AFSA's labor management team at the State Department comprises our general counsel and a small, but mighty, team of attorney advisers, grievance counselors, and labor management specialists. Most have decades of experience working with AFSA members and some have served as Senior Foreign Service officers.

As State vice president, I am the chief labor negotiator and policy lead. We also have our first-ever full-time State representative dedicated to specialist issues, Greg Floyd, who brings broad Foreign Service experience. We are the only two elected officers on State's AFSA labor management team of client-facing experts.

How can you reach us? As an elected board member, I can't represent individual clients in their cases. But hearing directly from you—whether during my monthly office hours, via a direct email, through an employee organization, or on a Teams chat where you share your ideas—is critical to my work and that of every elected board member. We recommend member@afsa.org and AFSA@state.gov as entry points for all specific questions and concerns. Those inboxes are monitored only by professional AFSA staff, but staff occasionally forward me sanitized emails with the member's consent.

What do we do every day? Members across all ranks, including from within our diversity, equity, inclusion, and accessibility (DEIA) community, are under the impression that we put enormous resources into helping those facing the department's proposed action of "separation for cause." That is simply untrue.

The overwhelming majority of our client services are one-time in nature: answering a question, clarifying a FAM citation, checking out a pay discrepancy issue, and such. More than 40 percent of grievances (hundreds filed each year) are to help members with their EERs. We handle only a handful of "separation for cause" cases each year.

As a former president of the Asian American Foreign Affairs Association, I deeply appreciate our attorneys' support on a full range of security investigations, assignment restrictions, assignment reviews, and anomalous health incident (AHI) cases.

AFSA labor management's core tenet is ensuring every member has due process—that is the case in our U.S. legal system, as it is with all the standards enshrined in U.S. labor laws. As State vice president, I am here to fill the gaps—to continue myth busting and sharing with our FS workforce.

How to engage with us? Be courteous to AFSA staff. They live full lives outside of their nine-to-five jobs. They also have full workloads while on the job. Members write in from all different time zones, and our team is always responsive. Understand that you are going to hear what you need, not necessarily what you want, depending on what the rules and regulations say in your specific situation. Count on me to ask the hard questions alongside you.

I practice workplace flexibility, regularly convening with employee organizations and individuals, gathering ideas, and engaging virtually. Think of engagement opportunities in a Venn diagram of two circles representing AFSA State VP and Labor Management professional staff: The overlapping part of the circles is the nexus of collective trends seen through our intake of cases and translated into some of the AFSA policy goals to push for updates to existing processes and procedures related to our conditions of employment.

Recent advocacy successes include balancing the Performance Standards Board so it includes members from all senior ranks—FS-1s, OCs, and MCs—across all cones. We also added equal employee opportunity language to the future emergency backup care approvals platform and are ensuring all employees on details outside State can use this program when reinstated.

On the outer circle of the Venn diagram that concerns only labor management, staff can assist individual AFSA members as they advance their grievances or other issues. On my outer circle, I can raise policy issues and push for innovative solutions, such as leadership skills, retention, morale, organizational culture and dynamics, professional development, and DEIA, to department leaders.

Postscript: I recognize we can't fix everything. My utmost priority is to build a legacy of thinkers and doers on the AFSA Governing Board who don't just tuck themselves away in that internal overlapping circle but expand outward to positively change the culture of the State Department. I am—and our allies are—advancing institutional reforms for the long game, whether now in AFSA or in other department roles. I have your back.

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What's in Store for '24

Welcome to 2024. It's a big year for the Foreign Service, and hope springs eternal for a big year at USAID.

This year we are celebrating 100 years of the Foreign Service and 100 years of the American Foreign Service Association! In addition to the year of festivities, be on the lookout for changes inside USAID and more outreach, engagement, and support from your AFSA representatives.

The new year brings an opportunity to set your priorities for the days, weeks, and months to come. Here at AFSA USAID, our agenda is long and our priorities, as always, remain focused on you, our members.

AFSA USAID Priorities

Member Meetups. Continue hosting monthly meetings to give USAID FSOs an opportunity to hear directly from AFSA on efforts to promote and protect them, to discuss issues facing staff in the field and in D.C., and to strategize ways to interact with USAID leadership to effect positive change.

Backstop Coordinator and Employee Resource Group Engagement. Promote engagement with employee resource groups (ERGs) on issues such as supporting professional development and increasing diversity in hiring, training, and promotions. Continue working with backstop coordinators on staffing, assignments, and promotion issues.

Quarterly Discussion Forums with Agency Leaders. Build on our successful "Meet the Agency Counselor" meetings and develop a senior leader speaker series to brief members on key policy reforms affecting FSOs.

Membership and Post Representative Expansion. Expand outreach to new staff during new employee orientation training to increase enrollment in AFSA by non-career Foreign Service Limited (FSL) staff, aiming for 100 percent enrollment of new Career Candidate Corps officers. Recruit overseas staff to become AFSA post representatives.

Regular Meetings with USAID Leadership. Use ongoing AFSA VP one-on-one meetings with Deputy Administrator Paloma Adams-Allen, Counselor Clinton White, Deputy Assistant Administrator Kathryn Stevens, and others to lobby for and protect the rights of USAID FSOs.

Strengthening Foreign Service/Senior Foreign Service Initiative. Work with the agency to ensure successful implementation of this initiative for promotion and assignment reform; regularly engage membership on new developments for input and feedback.

Member Support. Respond to member queries and provide support and guidance to navigate the agency grievance process, understand personnel policies, receive all available allowances, and ensure employment rights are protected.

FSL Grievance. Pursue resolution of the grievance filed with the Foreign Service Labor Relations Board over the agency's misuse and overuse of its FSL hiring authority.

AFSA Priorities

D.C./Domestic Cost of Living. Analyze survey and relevant economic data to develop new policies and/or incentive programs to attract FSOs to serve in domestic positions.

Telework/Remote Work Monitoring. Maintain vigilance on workplace gains regarding telework and remote work to ensure equity and access for FSOs on domestic assignments.

Mental Health Resource Group. Establish a multi-agency AFSA group to collect and disseminate mental health resources. This may include establishing a web portal for mental health resources, assessing mental health needs, and developing new policies or guidelines.

Federal Employee Group Life Insurance. Lobby for changes to the overseas death benefit to align with virtual locality retirement pay levels. Currently, the overseas death benefit is set at the overseas comparability rate.

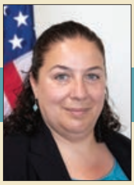
Life Overseas and in the U.S. Continue lobbying for change to the Centers for Disease Control and Prevention (CDC) dog ban, recognition of professional certificates and licenses regardless of issuing state, and development of road safety training for all household members.

It promises to be a big year. But all is not just business. Look for notices on how you can participate in and help us celebrate our 100th anniversary by joining us for Foreign Service Day celebrations in D.C., create your own centennial party at your mission with AFSA's "Anniversary in a Box," or submit an article to *The Foreign Service Journal*. This is a year to mark.

As the *Journal* continues to seek USAID voices and stories, think about writing during this special centennial year. You can submit articles and queries to journal@afsa.org; get more guidance at https://afsa.org/fsj-author-guidelines. Let's see how many USAID FSOs can get published this year!

As always, never hesitate to reach out to us—we are here to help and serve you. You can reach us via email at chester@afsa.org, bremner@afsa.org, and saenger@afsa.org; phone (202) 712-5267, and of course come by our office in the Ronald Reagan Building 3.09D.

Take care, and have a fantastic 2024!



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It's Not All Unicorns and Rainbows?

I've often imagined, had Dr. Seuss been married to an FSO, he would have had a heyday with our performance evaluations:

As they seek to advance,
Godlike claims start to prance.
They make doozies go poof,
They make wins hit the roof!
Had they not had the skill,
Agri trade would be nil!
A fault? A flaw? A temper flare?
Not here, not there, not anywhere!
Oh did they succeed? Yes indeed, yes indeed!
Ninety-nine and four-quarters percent guaranteed!

Levity aside, many FSOs deliver exceptional results in challenging conditions and deserve commendation and advancement. It is also understandable that the Foreign Service culture (in all agencies) evolved this way since we only advance when we stand out in comparison to our peers.

However, some performance evaluations equate FSOs to magical unicorns who transform impossible situations into beautiful rainbows of meaningful success, even when that doesn't mirror reality. It is unfair to ask the promotion boards to make critical differentiations in a sea of glowing statements with only subtly nuanced differences.

It's not a surprise that most rating and reviewing officials are palpably uncomfortable with even mentioning an FSO's identified deficiency—even when it is glaring. This long-standing norm is unfortunately often to the detriment of those FSOs and employees who work for or with them.

Perhaps it appears odd that an elected union representative would advocate for a system that increases accountability for performance or conduct. However, this is a regular request from AFSA members, and one I believe is long overdue. I find the desire for accountability and more accurate performance management encouraging. Additionally, from what I've seen, younger generations are less willing to "suck it up" if they perceive a weak connection between recognition and performance.

Instead of letting strong writers who are weak performers advance, we should commit to helping FSOs address their weaknesses, which may require a clear statement of the issue in their performance evaluation. Doing so would strengthen our Foreign Service and our ability to meet our respective stakeholders' needs. However, to be proportionate, there needs to be a means of increasing accountability without negatively impacting an FSO's career for five or more years.

I find the desire for accountability and more accurate performance management encouraging.

Of course, long before drafting evaluations, rating officials must have thoughtful discussions with FSOs about performance or conduct concerns and help facilitate their resolution. However, if the issue persists, or was a serious infraction, it should also be documented in the FSO's performance evaluation.

To make this more palatable, what if rating and reviewing officials could submit a separate and optional "Note to the Boards"? This would be reserved for frank statements of serious performance or conduct issues, which would expire after being reviewed by that year's boards.

For example, if the Cat in the Hat were an FSO, their rating official could submit a note indicating the cat demonstrated poor judgment by wreaking havoc with unaccompanied minors—even though they cleaned it up later. However, the rater statement would focus on the cat's many accomplishments, thus allowing the boards to weigh the many positive attributes (persuasiveness, creativity, and ability to nimbly solve problems on the fly!) against the conduct issue.

Yes, such a note would likely negatively impact the cat's ranking that year—they would be unlikely to be promoted or receive a performance award. However, they would have the opportunity to demonstrate to their rating and reviewing officials that the conduct issue was a one-off, and that they had mended their ways. If so, the following year's promotion boards would have no knowledge of the past note to the boards and might determine the cat was a high-flying, rainbow-generating unicorn worthy of promotion.

However, if the cat continued its destructive and irresponsibly zany tendencies, the rating official could submit a stronger note. Alternatively, it could be part of the rating official's statement, which would be part of the cat's permanent performance files, reviewed by the boards for at least five rating periods.

An approach like the "Note to the Boards" would be a fair and important step toward a more balanced approach to performance evaluation, which would pay dividends for morale and retention.

It might also help more of us not just appear as, but actually be, those high-flying, rainbow-generating unicorns that our Foreign Service and its stakeholders need. ■

Contact: burke@afsa.org

No Wind in Our Sails

As has been the case throughout much of the 44-year history of the Foreign Commercial Service, the budget for the coming fiscal year appears bleak. The likelihood of smaller budgets on the horizon will probably produce yet another round of organizational belt-tightening.

We've already seen announcements about limiting work-related travel and reducing headcount through attrition. The proposed budget cuts will impact our Service and our ability to fulfill our mission.

Tough decisions will need to be made under this austere budget. Will there be another hiring freeze? Will our metrics, mandated by the Office of Management and Budget (OMB), be lowered to align with our reduced budgets? Will officers continue to be sent to post without adequate training? What does management believe will happen with fewer people doing more of the work? We've been doing more with less for decades—it's simply no longer an option. Going forward, the reality is that we will have to do less with less.

Here's what we will be unable to do without an adequate budget: We'll be unable to fully support the administration's policy goals, to combat malign influence from the Bear and the Tiger, to advocate for American companies in geostrategic deals, to attract investment into the U.S., or to spearhead interagency commercial diplomacy. Will we have to halt our export promotion efforts—predominantly on behalf of small and medium-sized American companies? This work is mandated by our charter, and it is the primary reason we're funded by our appropriators.

A few decades back, when I was on the threshold of moving overseas for the first time as a Peace Corps volunteer, a friend who would later serve as the best man at my wedding gave me a kind and thoughtful gift—a brass compass. The enclosed note was equally as thoughtful: "To help you find your way, no matter how many times you get lost."

During my recent listening tour, I spoke with dozens of our officers and found there is consensus: The Commercial Service has no compass. Our fleet is depleted, our sails are torn, rudders damaged. We're adrift with no destination. Many officers are planning to jump into lifeboats toward bluer skies. It's been a few years since I swam from Asia to Europe, though I too may have to jump off a sinking ship.

While we indeed have capable and well-intended leadership at the helm, it's nearly time to make an SOS call. We need all hands on deck to fix our Service and set a course toward a brighter horizon. Perhaps our friends in Congress or the International Trade Administration (ITA) will deliver a windfall to produce the wind we need to sail onwards. Or maybe I'm just tilting at windmills.

AFSA Congratulates JSTP Graduates

AFSA and DACOR joined forces to organize a reception for graduates of the Job Search and Transition Program (JSTP) at the Foreign Service Institute on Oct. 27, 2023. After being greeted by rousing applause from FSI, AFSA, and DACOR staff members and feted with a champagne toast, the graduates were congratulated by AFSA President Tom Yazdgerdi, who relayed to them the many benefits of keeping their AFSA membership in retirement.

In addition to supporting advocacy for the Foreign Service and access to AFSA publications, retiree members can depend on AFSA to keep them abreast of critical issues affecting the Foreign Service, including changes to their federal benefits and life after the Foreign Service. Yazdgerdi mentioned two recent AFSA programs tailored to Foreign Service retirees: "So You Want to Be an REA?—Do's and Don'ts from Those in the Know," on State's retiree hiring program; and "A View from Washington," in which Yazdgerdi offered a tour d'horizon on current AFSA initiatives and perspectives.

AFSA/CHRISTINE MIELE

JSTP graduates mingle at a reception on Oct. 27.

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Retiree Resolutions

This is my final term as AFSA's retiree vice president. The AFSA bylaws set a limit of four consecutive terms in any Governing Board position to ensure the inflow of new ideas, outlooks, and energy. But during the year and a half before I go, I want to take full advantage of the subject matter expertise I built up during my tour as the director of the State Department's Office of Retirement followed by six years coordinating retirement planning seminars at the Foreign Service Institute.

Below are five suggestions for getting the new year off to a good start in terms of your federal retirement benefits. Careful readers of my prior columns and AFSA's bimonthly Retirement Newsletter may notice some repetition, but if you have not yet taken the following actions please consider doing so.

Consult Official Guidance Annually. Have you reviewed the "2024 Foreign Service Annual Annuitant Newsletter" published by the Office of Retirement? When I was office director, we mailed printed copies to all retirees. After I left, the department stopped that to save money and trees. Now updated versions are posted each November at https://RNet.state.gov under the "What's New?" tab. The newsletter contains important updates on retirement benefits and reminders about related procedures and deadlines. It includes the form that most recipients of the FSPS annuity supplement must file in early January. When it comes to federal benefits, what you don't know can hurt you, so go online to look at the 2024 newsletter if you have not already.

Review AFSA's Benefits Resources. AFSA publishes a great deal of information that covers issues not addressed in official guidance or summarizes the official guidance in plain language. If the *2024 AFSA Directory of Retired Members* has landed in your mailbox, please review benefits information in the front section. If you missed my December webinar, "Reviewing Your Retirement Plan," you can view a video of it at https://afsa.org/retirement. On that same webpage is the one-page document, "Retirement Planning: Checklist for Current Retirees," that was referenced in the webinar. That webpage includes more than 100 other documents and links related to retirement benefits. Please look through that information if you have not done so in a while.

Monitor Your Health Benefits. Medicare-eligible retirees had a lot of options to consider during the Federal Employees Health Benefits (FEHB) annual open season that ended in mid-December. If you switched to a Medicare Advantage plan, or if your existing plan enrolled you in Medicare D prescription coverage, check your billing statements after visiting health providers or buying prescriptions. If you see anything unexpected, check your plan's website to see options for revising your plan. If you did not consider switching plans during the last open season, please investigate your provider options next time in case a better deal is out there.

Get Organized. A useful rainy-day activity is to make or update a list of your financial accounts, insurance, and other information that your next-of-kin may some day need to know. Make sure your survivors know where to find your will and other estate planning documents. Make sure they know to contact HRSC@state.gov to initiate survivor benefits. Check your beneficiary designations for life insurance and investments such as the Thrift Savings Plan to make sure that they reflect your current wishes.

Maintain Your AFSA Membership. If you currently pay dues annually, please consider paying via annuity deduction. That way your membership cannot accidentally lapse due to a lost or overlooked renewal notice. To do so, email member@afsa.org. ■

AFSA Webinar
The View from Washington

On Oct. 26, 2023, AFSA hosted a webinar for its retired members around the world to learn about AFSA's current advocacy work on Capitol Hill and with leadership at the various Foreign Service agencies.

Almost 200 members registered to hear from AFSA President Tom Yazdgerdi on the status of the international affairs budget and the provisions included in the State Authorization Act, including one intended to protect the Foreign Service annuity for retirees who are later re-employed by the State Department.

Yazdgerdi also gave an overview of topics discussed during his Sept. 28 meeting with Secretary of State Antony Blinken, the status of nominations and confirmations, and other topics of interest to our retired members. He also shared information on AFSA's plans for its 2024 centennial and other upcoming programs and events. Listen to the webinar at https://bit.ly/Washington-webinar-1023.

The next "View from Washington" will take place this spring. ■

Supporting FS Families

The AFSA Scholarship Program

AFSA's Good Works

To celebrate the centennial of AFSA's founding in 1924, each issue of The Foreign Service Journal *this year will profile an AFSA program that advances the collective or individual interests of its members. This issue we feature the scholarship program.*

The oldest of AFSA's "good works" is the AFSA Scholarship Fund, which dates to 1926—just two years after AFSA itself was founded. Over its history, AFSA has distributed more than $6.2 million in scholarships to more than 2,800 students from Foreign Service families. In 2023 alone, scholarships totaling $415,000 were awarded to 109 students. This helps AFSA members fund the ever-increasing costs of college education while recognizing the accomplishments of Foreign Service youth in academics, art, and community service.

In 1926, Oliver Bishop Harriman was a 39-year-old diplomat serving as chargé d'affaires at U.S. Embassy Copenhagen when he unexpectedly died of heart disease. His mother, Elizabeth Templeton Bishop Harriman, started the AFSA Scholarship Fund in his honor with a $25,000 seed donation—equivalent to $435,000 today.

The first scholarships using the fund were awarded in 1927 to students with financial need; AFSA added academic merit scholarships in 1975, with the first awards distributed in 1976.

Over the decades, donations from AFSA members—including occasional large bequests—rolled in. Donations were initially invested in U.S. savings bonds, but after the funds were moved to a diversified portfolio including stocks, the AFSA Scholarship Fund grew as the stock market rose. AFSA stopped active fundraising for scholarships in 2016, asking members to instead support AFSA's Fund for American Diplomacy; still, as of late 2023, the Scholarship Fund totaled $10.8 million, up from $5 million 10 years earlier.

This long-term growth makes the fund self-sustaining and allows AFSA to increase individual award amounts from time to time to keep up with inflation. Withdrawals from the fund cover all administrative costs such as staff salaries, avoiding the need to tap AFSA member dues to administer the program. With annual withdrawals set at 5 percent of the fund's average value over the previous five years, stock market downturns lasting one or two years do not force sharp cuts in scholarships.

Most AFSA scholarship money is dedicated to need-based financial aid, and these awards are open to high school seniors and college students in each year of their undergraduate studies. Aid is distributed according to financial need as calculated by the U.S. Department of Education's Free Application for Federal Student Aid (FAFSA).

In 2023, AFSA awarded $263,000 in financial aid. Most of that money came from the AFSA Scholarship Fund, with additional funding from DACOR, the Associates of the American Foreign Service Worldwide (AAFSW), and several long-standing privately endowed funds. Awards were given to 76 students (out of 118 applicants) with grants ranging from $2,000 to $6,000 based on documented financial need.

The scholarship program also offers academic merit awards, art merit awards (for creative writing, musical arts, visual arts, or performing arts), and community service awards, all of which are open to graduating high school seniors and gap year students.

Awardees are selected by 44 volunteer judges divided between six judging panels. Judges include active duty and retired members, plus spouses, who respond to a call for volunteers emailed to members each January. Each judge spends six to eight hours reviewing and ranking approximately 20 applications. The AFSA Scholarship Committee—currently composed of five AFSA Governing Board members—finalizes the selections and designates a best essay winner and two honorable mentions.

In 2023, AFSA distributed $152,500 in merit awards. All funding came from the AFSA Scholarship Fund. A total of 48 awards were given to 39 students (out of 158 applicants), who graduated from high school in 16 countries. Some of the winners received awards in more than one category. Most awards were for $3,500, with lower amounts for honorable mentions and the best essay winner.

Photos and short bios of academic merit award winners are printed each year in *The Foreign Service Journal*, typically in the September issue. Merit winners are also honored at the Youth Awards Ceremony organized each summer by the Foreign Service Youth Foundation in the Department of State's Marshall Center and livestreamed worldwide.

More information on the AFSA scholarship program can be found at https://afsa.org/scholar.

—John K. Naland

AFSA Honors 2023 Sinclaire Language Award Recipients

Proficiency in foreign languages is a vital skill for members of the U.S. Foreign Service, not only for professional development but also for personal security and success at post.

Each year since 1982, AFSA has recognized the outstanding accomplishments of FS members in the study and use of difficult languages through the Matilda W. Sinclaire Awards program. AFSA established this program upon a generous bequest from former Foreign Service Officer Matilda W. Sinclaire, who sought "to promote and reward superior achievement by career officers of the Foreign Service … while studying one of the Category III or IV languages under the auspices of the Foreign Service Institute."

Any career or career-conditional member of the Foreign Service from the Department of State, USAID, Foreign Commercial Service, Foreign Agricultural Service, U.S. Agency for Global Media, or Animal and Plant Health Inspection Service is eligible for the award.

Recipients are selected by a committee comprising the dean (or designee) of the FSI School of Language Studies and the AFSA Awards and Plaques Committee. Each winner receives $1,500 and a certificate of recognition.

This year's recipients demonstrated dedication to and extraordinary skills in their chosen language through their engagement in a variety of in-language activities in and out of the classroom to improve fluency.

We are pleased to announce the 2023 Sinclaire Award recipients:

- **Benjamin Cohen:** Slovak
- **Laura Ettabbakh:** Arabic
- **Benjamin Hulefeld:** Polish
- **Christiaan James:** Hebrew
- **Catherine Mathes:** Greek
- **Tian Song:** Bulgarian
- **Tenzin Thargay:** Vietnamese
- **Seth Wyngowski:** Estonian
- **Victor Yau:** Khmer
- **Vanessa Zenji:** Azerbaijani

For more information on the Sinclaire Awards, contact AFSA Awards and Scholarships Manager Theo Horn at awards@afsa.org, or visit https://afsa.org/sinclaire. Nominations for the 2024 Sinclaire Awards are now being accepted; the deadline is Aug. 27, 2024.

AFSA Centennial
Continued from page 39

of hosting local centennial celebrations, sharing ideas and materials to help mark the occasion. This will also be an opportunity to recognize the important contributions of locally engaged staff members.

Foreign Service Day on May 3 will also be a time to celebrate, and we are glad to hear the State Department plans to return to a full Foreign Service Day schedule, including the traditional lunch in the Ben Franklin Room honoring our retirees.

We hope you will stop by AFSA for our annual Foreign Service Day open house on May 2. And we will reach out to Foreign Service retiree associations across the country about how we can support their local centennial events.

Here's to a year of recognition and celebration, but also consideration of where we go from here and how we can best support U.S. diplomats and development professionals as they navigate an ever-changing world.

AFSA Governing Board Meeting, November 15, 2023

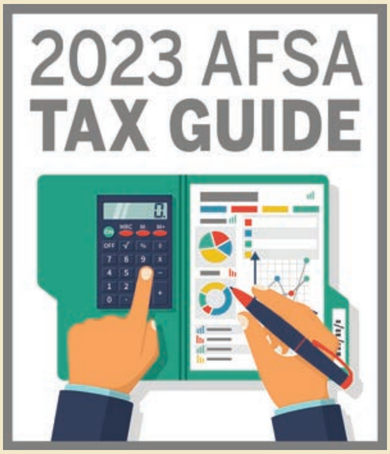
The board met in person at AFSA headquarters, with some members joining virtually via a hybrid system. The following action items were decided upon:

2024 Budget
The board voted to approve the budget for Fiscal Year 2024.

***American Diplomat* Funding**
The board agreed to provide sponsorship funds to the *American Diplomat* (podcast) for 2024.

2023 Federal and State Tax Provisions for the Foreign Service

The American Foreign Service Association is pleased to present the 2023 Tax Guide, your first step to self-help for filing 2023 tax returns. This annual guide summarizes many of the tax laws members of the Foreign Service community will find relevant, including expiration of recent legislation and information on tax issues affecting investments in real estate, capital gains, alimony, virtual currency/digital assets, the Foreign Earned Income Exclusion (FEIE), filings related to foreign assets and income, and other important topics for 2023 tax returns.



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, 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.

Congress passed the Infrastructure Investment and Jobs Act on Nov. 15, 2021, the Inflation Reduction Act (IRA) in 2022, and the Consolidated Appropriations Act in 2023 (CAA 2023). These bills contained limited tax legislation affecting individuals. The Infrastructure Investment and Jobs Act updated some legislation related to virtual currency/digital assets, as explained in the section on this topic below. The IRA extended certain energy tax credits and added new credits related to energy-efficient vehicles. The CAA 2023 included the SECURE 2.0 Act, which provides provisions that ensure more Americans can save for retirement and increase the amount they can save for retirement.

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 assists with compiling 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 and Extensions

The deadline for filing 2023 individual income tax returns is April 15, 2024. 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 17, 2024. To qualify for the June 17 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. 15, 2024, 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. 15 deadline using Form 2350 (instead of Form 4868). An extension to Dec. 16, 2024, may be available to certain overseas taxpayers who filed a Form 4868 but are unable to meet the Oct. 15 deadline due to certain qualifying circumstances.

We recommend that you consult with a qualified tax professional before availing yourself 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 17 automatic deadline, they often do. The taxpayer generally must call the IRS to have the interest or late penalties removed. For returns extended beyond June 17, 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 2023

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 revised again this year. Note that this article discusses the most recent draft as of Oct. 30, 2023; the form may change before the final 2023 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.

Form 1040: There are no significant changes to the 2023 draft Form 1040.

Schedule 1: Report additional income and adjustments, such as tax refunds or credits; alimony received for certain divorces (discussed on page 54); 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). 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 accounts and trusts.

(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.

2023 Individual Income Tax Rates and Brackets

2023 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	$22,000	$2,200	$2,200
12%	$22,001	$89,450	$8,094	$10,294
22%	$89,451	$190,750	$22,286	$32,580
24%	$190,751	$364,200	$41,628	$74,208
32%	$364,201	$462,500	$31,456	$105,664
35%	$462,501	$693,750	$80,938	$186,602
37%	$693,751	-	-	-
Head of Household				
Bracket	Lower Limit	Upper Limit	Max Tax Per Individual Bracket	Max Possible Incremental Tax for Income Within Bracket Range
10%	$0	$15,700	$1,570	$1,570
12%	$15,701	$59,850	$5,298	$6,868
22%	$59,851	$95,350	$7,810	$14,678
24%	$95,351	$182,100	$20,820	$35,498
32%	$182,101	$231,250	$15,728	$51,226
35%	$231,251	$578,100	$121,398	$172,624
37%	$578,101	-	-	-
Unmarried				
Bracket	Lower Limit	Upper Limit	Max Tax Per Individual Bracket	Max Possible Incremental Tax for Income Within Bracket Range
10%	$0	$11,000	$1,100	$1,100
12%	$11,001	$44,725	$4,047	$5,147
22%	$44,726	$95,375	$11,143	$16,290
24%	$95,376	$182,100	$20,814	$37,104
32%	$182,101	$231,250	$15,728	$52,832
35%	$231,251	$578,125	$121,406	$174,238
37%	$578,126	-	-	-

2024 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 2023 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 2024. Don't wait. AFSA recommends readers revise their Form W-4 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, found at https://irs.gov/W4App. Please note that 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.

Please take particular note that the withholding necessary for a married couple filing jointly with two incomes should account for both spouses' incomes. The Form W-4 includes optional methods to account for two or more incomes on the withholding under Step 2. 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 increased this year to:

• $27,700 married filing jointly (MFJ) including qualifying surviving spouses,

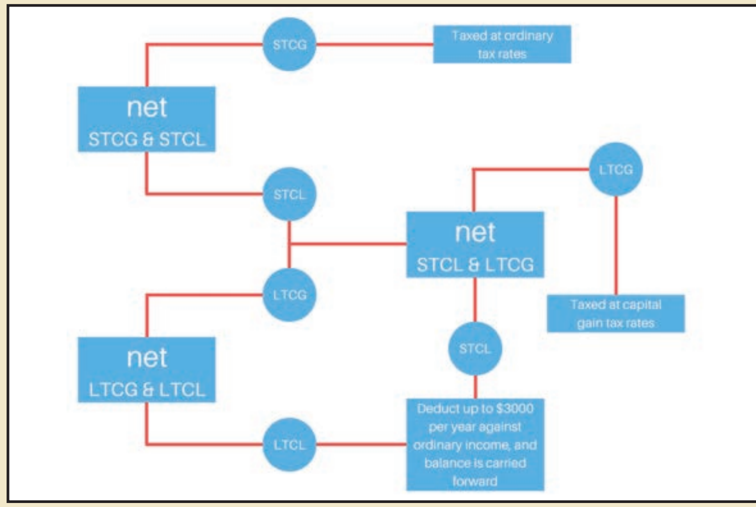
• $20,800 for heads of household (HOH), specifically defined by Internal Revenue Code (IRC) Section 2(b), and

• $13,850 for single taxpayers and married individuals filing separately (MFS).

The personal exemption remains $0 for 2023.

Capital Gains for Sale of Capital Assets Such As Stocks and Similar Securities

Determining the correct tax rate for capital gains requires taxpayers to first categorize their capital gains into short-term (gain from investments held for less than one year) and 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:

2023 Capital Gain Tax Rates & Brackets		
Single		
Bracket	Lower Limit	Upper Limit
0%	$0	$44,625
15%	$44,626	$492,300
20%	$492,301+	
Married Filing Jointly or Qualified Surviving Spouse		
Bracket	Lower Limit	Upper Limit
0%	$0	$89,250
15%	$89,251	$553,850
20%	$553,851+	
Head of Household		
Bracket	Lower Limit	Upper Limit
0%	$0	$59,750
15%	$59,751	$523,050
20%	$523,051+	
Married Filing Separately		
Bracket	Lower Limit	Upper Limit
0%	$0	$44,625
15%	$44,626	$276,900
20%	$276,901+	

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 50).

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 surviving spouse with a dependent child,

• $200,000 HOH or single, and

• $125,000 for those MFS.

1099-K: Payment Card and Third-Party Network Transactions

The reporting requirements for business transactions processed through third-party payment settlement entities (PSE) such as Venmo and PayPal were put on hold for certain transactions in 2022. Starting with 2023, a taxpayer who receives amounts from business transactions through a PSE that exceed $600 (regardless of the number of individual transactions) will be issued a 1099-K by the PSE for 2023. Although there is pending legislation in Congress to increase the $600 threshold, this legislation may not pass in time to affect 2023 tax returns or may not pass at all.

The 1099-K will need to be accounted for on the taxpayer's 2023 tax return. If the 1099-K was issued due to the sale of personal items, the taxpayer must calculate the gain or loss from the sales of personal items on a per transaction basis. Each sale of a personal item that resulted in a gain must be reported on both Form 8949 and Schedule D, even if the taxpayer did not receive a 1099-K reporting the transaction. The sale of personal items that results in a loss must only be reported if the taxpayer received a 1099-K reporting the transaction. In this case, the taxpayer must report the proceeds from the sale and the cost basis as equal amounts so no loss is reported, because personal losses are not tax deductible. If the sale of personal items that results in a loss is not reported on a 1099-K, then the sale does not need to be reported to the IRS.

Readers should keep adequate records to substantiate the original purchase price of sold items. Readers should also ensure they code transactions through PSEs correctly so only business-related transactions are reported on Form 1099-K. Finally, readers should confirm if the payment service they are using is a PSE. Certain money transfer services, such as Zelle, are not PSEs and are not required to issue a Form 1099-K.

Virtual Currency/Digital Assets

In recent years, the IRS has placed increased scrutiny on virtual currency transactions (now referred to as a digital asset, along with many other types of digital assets such as nonfungible tokens [NFTs]). The draft 2023 Form 1040 illustrates this continued scrutiny by requiring taxpayers to confirm in a check box on page 1 of Form 1040 whether the taxpayer received a reward, award, or payment for property or services or sold, exchanged, or otherwise disposed of any digital asset or a financial interest in any digital asset during 2023.

In addition to confirming if a reportable transaction occurred during 2023, members must be sure to complete the forms necessary to report the transaction when required, along with any resulting income or deductions. Further, virtual currency/digital assets 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. Although foreign accounts that only hold virtual currency are not currently required to be reported on the FinCen114 (FBAR), FinCen Notice 2020-2 states that FinCen intends to amend the FBAR regulations to include virtual currencies as FBAR reportable accounts. The IRS has provided FAQs related to digital assets, which can be found at https://irs.gov/individuals/international-taxpayers/frequently-asked-questions-on-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. Many other types of virtual currency/digital asset transactions must also be reported on the taxpayer's tax return.

AFSA recommends consulting IRS Notice 2014-21 as modified by IRS Notice 2023-34, Revenue Ruling 2019-24, Revenue Ruling 2023-14, specific to NFTs IRS Notice 2023-27, and the FAQs to determine the tax treatment, if any, of a transaction.

Investments in Real Estate

Taxpayers generally invest in real estate in five 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 rent 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.

Scenario 5: To rent as a short-term rental (e.g., Airbnb).

Adjusted Basis

In all five 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.

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. 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 less 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 real estate 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. Note that in cases when there is fractional ownership of a vacation home, a taxpayer must include the personal use of all co-owners of the vacation home in determining whether it is considered a personal residence.

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. The rules requiring expensing or capitalization/depreciation of expenditures made for a rental property are complex. Readers should refer to the FAQs for the Tangible Property Regulations (https://irs.gov/businesses/small-businesses-self-employed/tangible-property-final-regulations) for information on expensing and capitalization requirements. Consultation with a tax professional is also recommended.

Scenario 5: Short-Term Rental. Real estate that you rent on a short-term basis may be treated differently on your tax return from long-term rentals. Income and expenses could be reported on Schedule C or Schedule E, depending on whether substantial services are provided to renters. AFSA recommends Publication 527 for examples of substantial services. In addition, readers need to consider the average period of customer (renter) use, which can change the treatment of the rental activity from a passive activity (requiring Form 8582) to a nonpassive activity if the rental activity meets material participation requirements (though most readers won't meet the threshold for material participation). Consult Treasury Regulation 1.469-1T for exceptions to the passive activity rules related to short-term rentals. Finally, the depreciable life of a short-term rental property may be 39 years rather than the usual 27.5 years for residential rental property if the property is being rented on a transient basis (and thus considered nonresidential real property for these purposes). Readers are referred to IRC Section 168.

Depreciating Real 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 on 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 property 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 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 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 at any time during ownership 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 as their principal residence 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 (which AFSA was instrumental in enacting), 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/internet line and the business use portion 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). 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 and Dependent Credits

Child Tax Credit. A qualifying child for purposes of 2023 tax returns is one who has not attained age 17 by Dec. 31, 2023. The child tax credit is up to $2,000 for each qualifying child. The qualifying income thresholds to claim the maximum child tax credit are as follows: 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. The child tax credit is fully refundable up to $1,600 per child.

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 Publication 972, the instructions for 2023 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 received earned income 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. The dollar limits for child and dependent care qualifying expenses for 2023 are $3,000 for one qualifying individual and $6,000 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.

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) and Flexible Savings Account (FSA)

In 2023, taxpayers covered by a self-only high-deductible insurance plan may contribute up to $3,850 to an HSA. Individuals with family high-deductible insurance coverage may contribute up to $7,750 for 2023. HSA 2023 contributions are due by the 2023 individual tax filing deadline (currently April 15, 2024).

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. Health Care FSAFEDS (HCFSA) allows re-enrolled participants for the 2023 plan year to carry over $610 of unspent HCFSA funds to the next year.

The Dependent Care FSA limit for 2023 tax returns is $5,000 per household or $2,500 if married, filing separately.

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. The IRS also announced that the cost of COVID-19 home testing is an eligible medical expense and may be paid or reimbursed from HSAs or FSAs. AFSA recommends Publication 969, the Form 8889 instructions, and the FSAFEDS website.

Deductions for Moving for a New Job and 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 moving expenses from their military moves. Visit the IRS webpage "Moving Expenses to and from the United States."

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 be taxable.

Personally Incurred Expenses for Home Leave and 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/if the TCJA sunsets in 2026 (filed April 2027). The Schedule A line 16 "other itemized deductions" section is not appropriate for deducting these expenses.

Representational and 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, and 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.

Required Minimum Distributions (RMD) from Inherited IRAs and Retirement Accounts

For inherited traditional IRAs and retirement plan accounts (Account) where the Account owner dies after Dec. 31, 2019, the 2019 SECURE Act changed some rules for RMDs and distinguished between an eligible designated beneficiary (EDB) and other beneficiaries (non-EDBs). EDBs include the surviving spouse, a disabled individual, a chronically ill individual, a minor child until age 21, or an individual not more than 10 years younger than the Account owner. Generally, an EDB may take distributions over the EDB's life expectancy. However, non-EDBs must withdraw the entire Account by the 10th calendar year following the year of the Account owner's post-2019 death.

Proposed regulations issued in February 2022 clarified that non-EDBs who inherit the Account before the deceased owner's required beginning date (RBD) of distributions must withdraw the entire Account before the end of the 10th calendar year following the owner's death. If the Account owner died on or after their RBD, the proposed regulations state that non-EBDs must take annual RMDs (based on the non-EDB's lifespan) for years one to nine and receive the remaining balance in the 10th calendar year. Prior to these proposed regulations, non-EDBs who inherited Accounts in 2020 reasonably expected they could wait until the end of the 10-year period to withdraw the entire Account. The IRS issued Notice 2023-54 on July 14, 2023; among other things, it allows beneficiaries under the 10-year rule to avoid taking an RMD in 2023. Further, the IRS announced that the proposed regulations when finalized will apply to calendar years beginning no earlier than 2024.

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

Individuals may contribute up to $22,500 to 401(k) plans, the Thrift Savings Plan, and 403(b) plans in 2023. Taxpayers age 50 and older (note the additional amount permitted for ages 60-63 beginning in 2024 as explained below) may make additional catch-up contributions of $7,500 to their qualified employer workplace retirement plan. The 2023 Traditional IRA and Roth contribution limits (in total) are $6,500 for those under age 50 and $7,500 for those age 50 and older. The 2023 tax year deadline for contributing to a Roth IRA or Traditional IRA is April 15, 2024.

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, 2023. 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.

In 2022, Congress considered legislation to eliminate back-door Roth contributions and Roth conversions. While this proposed legislation appears to have stalled in Congress, it could be reconsidered in future legislation.

The Consolidated Appropriations Act (which included the SECURE 2.0 Act) made some additional changes to retirement plans:

• Increases the age for required mandatory distributions (RMD). For 2023 through 2032, the RMD age is 73 and then changes to age 75 after 2032.

• Increases the retirement plan catch-up limits for ages 60 through 63 beginning in 2024 to the greater of $10,000 or 50 percent more than the regular catch-up for those 50 and older.

• Allows beneficiaries of 529 college savings accounts to roll over up to a total of $35,000 from a 529 account that has been open more than 15 years to their Roth IRA starting in 2024. Readers should review all available IRS guidance before initiating a 529 plan rollover to ensure all requirements are met.

• The excise tax if a taxpayer does not take the RMD is reduced from 50 percent to 25 percent of the amount that the RMD amount exceeds the actual distribution in a given year (beginning in 2023). If the taxpayer corrects the failure to take the correct RMD amount in a timely manner (within two years), the excise tax is reduced to 10 percent.

• Provides new exceptions after Dec. 31, 2023, to the 10 percent early withdrawal penalty for distributions of up to $1,000 per year for emergency expenses (unforeseeable or immediate financial needs for personal or family emergencies) and for certain victims of domestic abuse who withdraw the lesser of $10,000 or 50 percent of their account (subject to self-certifying requirements). Readers should review the Secure Act 2.0 IRS FAQs and other IRS information before initiating a withdrawal under these exceptions.

• Owners of Roth employer retirement plan accounts (such as the ROTH TSP) are no longer required to take required minimum distributions from the Roth starting Jan. 1, 2024.

New Energy Credits

The IRA legislation passed energy credits that became effective starting in 2023. These credits include the Energy Efficient Home Improvement Credit, the Residential Clean Energy Credit, the Clean Vehicle Credit (for new vehicles), the Previously-Owned Clean Vehicle Credit, and the Alternative Fuel Refueling Property Credit. We recommend readers refer to the following IRS FAQs: https://irs.gov/pub/taxpros/fs-2022-40.pdf (related to the home improvement and residential clean energy credits), https://irs.gov/pub/taxpros/fs-2023-22.pdf (related to both clean vehicle credits), and IRS Notice 2023-59 (related to guidance on home energy audits for purposes of the home improvement credit). The IRS is expected to provide additional guidance on the alternative fuel credit for 2023 returns; however, readers can refer to the Form 8911 instructions for assistance. For additional information, readers are also referred to https://energystar.gov/about/federal_tax_credits and https://fueleconomy.gov/feg/taxcenter.shtml.

Foreign Earned Income Exclusion (FEIE)

Taxpayers living and working overseas may be eligible for the FEIE. In 2023 the first $120,000 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 a minimum) an entire 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 residence 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 and 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 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 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 $15,611 per account, per year (for a non-willful error) up to the greater of $156,107 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 the United States;

(4) receive substantial gifts or inheritances from non-U.S. persons; and/or

(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 three years after the form is filed.

New Domestic Company Reporting Requirement Beginning 2024

Pursuant to the Corporate Transparency Act passed by Congress in 2021, certain domestic (U.S.) companies are required to report beneficial ownership information (BOI) to FinCEN starting in 2024. We refer readers to the BOI website at https://fincen.gov/boi. According to the BOI FAQs found at https://fincen.gov/boi-faqs, domestic companies such as corporations, limited liability companies, and any other entities created by the filing of a document with a secretary of state or any similar office in the U.S., and foreign companies such as entities (including corporations and limited liability companies) formed under the law of a foreign country that have registered to do business in the U.S. by the filing of a document with a secretary of state or any similar office, are considered BOI reporting companies. There are currently 23 entities exempt from this reporting. Readers should read question C.2. of the BOI FAQs for these exempt entities.

Qualified Business Income Deduction (QBID)

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 to qualify. Although "trade or business" is not specifically defined in the Internal Revenue Code (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 ($364,200 for MFJ, $182,100 for MFS and all other returns). Other complicated limits and requirements may apply.

Federal Estate and Gift Taxes

In 2023, the first $12.92 million of a decedent's aggregate estate (up to $25.84 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 $17,000 per donee ($34,000 for gifts split by married couples on Form 709) for 2023. Other limits apply to gifts to non-U.S. citizens or gifts between spouses where both spouses are not U.S. citizens.

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 ($17,000 for 2023) for up to five years ($85,000 maximum for 2023). 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 in which they have chosen to contribute the $17,000 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.

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 W2 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 if 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 of 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 of $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 for 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 and 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.

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 2023 deduction for unreimbursed medical and dental expenses is possible only to the extent qualifying expenses exceed 7.5 percent of a taxpayer's AGI. 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). 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 Section 164.

3) Charitable Contributions

For 2023 returns, deductible cash contributions are limited to 60 percent of the taxpayer's adjusted gross income. 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. Non-cash contributions require a receipt regardless of the value of the contribution. For cash and non-cash contributions of $250 or more, the charity must provide an official tax receipt along with an additional acknowledgment stating whether any goods or services were given in return for the donation. If any goods or services are received, the acknowledgment should provide a description and a good faith estimate of the goods or services received by the donor. Taxpayers must have the complete official tax receipt of contributions on or before the earlier of the date a return is filed or the due date (including extensions) for filing such return. Taxpayers obtaining receipts from a charity after these dates may be denied a charitable deduction. 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, Publications 526 and 1771, the Schedule A and Form 1040 instructions, and IRC Section 170.

Conclusion

Minor changes made to draft Form 1040 and the numbered schedules for 2023 were reviewed when writing this article. However, there may be additional changes to the final Form 1040 when it is released for 2023 tax returns.

We encourage readers to monitor significant tax law changes that may be finalized in the coming months and retroactively applied to 2023 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 2023 tax returns. Best wishes for the coming tax filing season. ■

2023 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 separate box on state tax withholding for State Department employees, and we encourage you to read the CGFS Knowledge Base article on the Tax Guide page of the AFSA website.)

Domicile and Residency

Many criteria are used to determine 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 the 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 https://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, Virginia, or Maryland your affiliation to your home state.

When Overseas ...

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.

Teleworking Domestically

If you are working in a state that is not your permanent legal domicile, you could trigger a tax reporting requirement as a statutory resident or nonresident. If you work even one day in a state, you should review that state's law for the reporting/filing requirements.

States That Have No Income Tax

There are currently nine states with no tax on earned income: Alaska, Florida, Nevada, South Dakota, New Hampshire, Tennessee, Texas, Washington, and Wyoming. New Hampshire, however, does tax profits from the sale of bonds and property.

States That Do Not Tax Nonresident Domiciliaries

There are 10 states that, under certain conditions, do not tax income earned while the taxpayer is outside the state: California, Connecticut, Idaho, Maine, Missouri, New Jersey, New York, Oregon, Pennsylvania (but see entry for Pennsylvania 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 nonresident 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.

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

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 outside 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 https://kb.gfs.state.gov/) Issue 39479.

Note that the Bureau of the Comptroller and Global Financial Services do 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 https://afsa.org/domicile.

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 always 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 email customer service.

We also recommend the Tax Foundation website, which provides a great deal of useful information, including a table showing tax rates for all states for 2023 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 on income over $3,000 for single taxpayers and $6,000 for married filing jointly.

Write: Alabama Department of Revenue, 50 N. Ripley St., Montgomery AL 36130

Phone: (334) 242-1170, Option 1

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

Email: Link through the website's "Help Center"

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: https://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 introduced a flat tax rate of 2.5 percent in 2023 for all filers.

Write: Arizona Department of Revenue, Customer Care, 400 W. Congress St., Tucson AZ 85701

Phone: (602) 255-3381

Website: https://azdor.gov

Email: taxpayerassistance@azdor.gov (for general questions)

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 three brackets from a minimum of 2 percent to a maximum of 4.9 percent of net taxable income over $8,500 for all filers.

Write: Department of Finance and Administration, Income Tax Section, P.O. Box 8110, Little Rock AR 72203

Phone: (501) 682-1130

Website: https://arkansas.gov/dfa

Email: individual.income@dfa.arkansas.gov

CALIFORNIA

Foreign Service employees domiciled in California must establish nonresidency 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 nonresident. 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 $10,099 for singles and $20,190 for joint filers, to 12.3 percent on taxable income over $677,275 for singles and $1,000,000 for joint filers. Nonresident 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: https://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 in 2023 is a flat 4.4 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: https://Tax.Colorado.gov

Email: DOR_TaxpayerService@state.co.us

CONNECTICUT

Connecticut domiciliaries may qualify for nonresident 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. In addition, Connecticut has a complicated set of phase out provisions. Refer to the state website or the Tax Foundation website for details.

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

Phone: (860) 297-5962

Website: https://ct.gov/drs

Email: Contact 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: https://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 for all filers 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 $250,000; 9.25 percent between $250,000 and $500,000; 9.75 percent between $500,000 and $1,000,000; and 10.75 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: https://otr.cfo.dc.gov

Email: taxhelp@dc.gov

FLORIDA

Florida does not impose personal income, inheritance, gift, or intangible personal property taxes. Real property is taxed at 100 percent of its value; there are many exemptions, but 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 percent.

Write: Taxpayer Services, Florida Department of Revenue, Mail stop 3-2000, 5050 W. Tennessee St., Bldg. L, Tallahassee FL 32399-0112

Phone: (850) 488-6800

Website: https://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: https://dor.georgia.gov/taxes

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: https://tax.hawaii.gov/

Email: Taxpayer.Services@hawaii.gov

IDAHO

Starting in 2023, Idaho has a flat tax rate of 5.8 percent. 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 nonresident under certain conditions—see Idaho Code Sections 63-3013 and 63-3030. Nonresidents 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: https://tax.idaho.gov

Email: Submit a question through the "Contact Us" portal

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. For individuals, Illinois charges a flat income tax rate of 4.95 percent of net income.

Write: Illinois Department of Revenue, P.O. Box 19001, Springfield IL 62794-9001

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

Website: https://tax.illinois.gov

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. In 2023, Indiana's tax rate reduced to a flat 3.15 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: https://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. In 2023, Iowa's tax rate rises in three steps from 4.40 percent on taxable income under $6,000 for single filers and $12,000 for joint filers, to a maximum 6 percent of taxable income over $75,000 for singles and $150,000 for joint filers. A flat rate tax of 3.9 percent is scheduled for 2026.

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 the 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 Ave., Topeka, KS 66612-1103

Phone: (785) 368-8222

Website: https://ksrevenue.gov

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 in 2023 is a flat 4.5 percent.

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

Phone: (502) 564-4581

Website: https://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 in 2023 is 1.85 percent for the first $12,500 for single filers or $25,000 for joint filers, 3.5 percent over $12,500 for singles and over $25,000 for joint filers, and 4.25 percent for 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: https://revenue.louisiana.gov

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

MAINE

Individuals domiciled in Maine are considered residents and are subject to tax on their entire income. However, under the General Safe Harbor provision, Maine domiciliaries are treated as nonresidents 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; 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 nonresidents 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 $24,500 for singles and $49,050 for joint filers, 6.75 percent up to $58,050 for singles and $116,110 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

Phone: (207) 626-8475

Website: https://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 nonresidents) 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: https://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. In addition, starting in 2023, Massachusetts will add an additional 4 percent tax on taxable income over $1 million.

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

Phone: (617) 887-6367

Website: https://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, 430 W Allegan St., Lansing MI 48922

Phone: (517) 636-4486

Website: https://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 $30,070 for singles or $43,950 for married joint filers, rising in three steps to a maximum of 9.85 percent on taxable income over $183,340 for single filers or $304,970 for married filing jointly.

Write: Minnesota Department of Revenue, 600 North Robert St., St. Paul MN 55146

Phone: (800) 657-3666 or (651) 556-3000

Website: https://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. In 2023, Mississippi's tax rate is 5 percent on all taxable income over $10,000 for single and joint filers.

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

Phone: (601) 923-7700

Website: https://dor.ms.gov

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

MISSOURI

If an individual domiciled in Missouri 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, they are considered a nonresident and are not liable for tax on Missouri income. Otherwise, any taxable income over $7,847 is taxed at a rate of 4.95 percent for joint and single filers.

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 seven steps from 1 percent of taxable income under $3,600 to a maximum of 6.75 percent of taxable income over $21,600 for joint and single filers. See the website for various deductions and exemptions.

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

Phone: (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 6.64 percent of the excess over $35,730 for singles and $71,460 for joint filers.

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

Phone: (402) 471-5729

Website: https://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: https://tax.state.nv.us

NEW HAMPSHIRE

The state imposes no personal income tax on earned income and no general sales tax. In 2023, New Hampshire levies a 4 percent tax on interest and dividend income of more than $2,400 annually for single filers and $4,800 annually for joint filers. 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: https://revenue.nh.gov

E-Mail: See website's "Contact" page

NEW JERSEY

A New Jersey domiciliary is considered a nonresident 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 nonresident has New Jersey–source income), but it is recommended in order 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: https://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, 1200 South St. Francis Drive, Santa Fe NM 87505

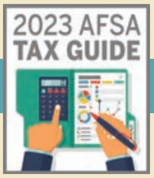
Phone: (505) 827-0700; Tax Call Center (866) 285-2996

Website: https://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 percent to 6 percent of taxable income over $80,650 for single filers and $161,550 for married filing jointly; 6.25 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 9.65 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 https://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: https://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 4.75 percent for 2023. 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) 814-9701

Website: https://dornc.com/

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 $41,775 for singles and $69,700 for joint filers to a maximum of 2.9 percent on taxable income over $458,350 for single and joint filers.

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

Phone: (701) 328-7088

Website: https://nd.gov/tax

Email: Link through the website's "Contact" tab

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 2.76 percent on taxable income up to $26,050, rising in three steps to a maximum of 3.75 percent on taxable income over $115,300 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: https://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 4.75 percent on taxable income over $7,200 for single filers and $12,200 for married filing jointly.

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

Phone: (405) 521-3160

Website: https://ok.gov/tax/

Email: Use website's "General Contact"

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 4.75 percent 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: https://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, 1131 Strawberry Square, Harrisburg PA 17128-1061

Phone: (717) 787-8201

Website: https://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. Refer to website for details of tax bands and percentages.

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

Phone: (787) 622-0123

Website: https://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 $68,200 for all filers, 4.75 percent for income over $68,200, and 5.99 percent of taxable income over $155,050 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: https://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 two steps to a maximum of 6.5 percent of taxable income over $16,040 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.sc.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.

Write: Tennessee Department of Revenue (Attention: Taxpayer Services), 500 Deaderick St., Nashville TN 37242

Phone: (615) 253-0600

Website: https://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: Customer Service Liaison (888) 334-4112

Website: https://comptroller.texas.gov/

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

UTAH

Utah has a flat tax of 4.85 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: https://tax.utah.gov

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

2023 AFSA TAX GUIDE

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 $42,150 for singles and $70,450 for joint filers to a maximum of 8.75 percent on taxable income over $213,150 for singles and $259,500 for joint filers.

Write: Vermont Department of Taxes, Taxpayer Services Division, 133 State St., Montpelier VT 05602

Phone: (802) 828-2865 or (866) 828-2865

Website: https://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 nonresidents 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: https://tax.virginia.gov

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

WASHINGTON

There is no state income tax. However, in 2022, Washington created a 7 percent tax on the sale or exchange of long-term capital assets such as stocks, bonds, business interests, or other investments and tangible assets. There is an annual standard deduction of $250,000 per individual, married couple, or domestic partnership. Residents may deduct Washington sales tax on their federal tax returns if they itemize deductions. State tax rate is 6.5 percent and local additions can increase that to as much as 9.29 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: https://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, nonresident 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 all filers, to 6.5 percent of taxable income over $60,000 for all filers

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: https://tax.wv.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 over $13,810 for single filers or $18,420 for joint filers, 5.3 percent over $27,630 for single filers and $36,840 for joint filers, and 7.65 percent on income over $304,170 for single filers or $495,550 for joint filers.

Write: Wisconsin Department of Revenue, Customer Service Bureau, P.O. Box 8949, Madison, WI 53708-8949

Phone: (608) 266-2486

Website: https://revenue.wi.gov

Email: DORIncome@wisconsin.gov, or link through the website's "Contact Us" tab

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: https://revenue.wyo.gov

Email: dor@wyo.gov

2023 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 information on individual state taxes for retirees, but the Retirement Living Information Center at https://retirementliving.com/taxes-by-state is one of the more comprehensive and 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 could be 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 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. Social Security is excluded from taxable income. Arizona state sales and use tax is 5.6 percent, with additions up to 2.8 percent 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 6 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. Eligible persons are authorized to subtract from their adjusted gross income 100 percent of pension and annuity income when calculating their Connecticut income tax liability, subject to income thresholds. Beginning in 2023, 25 percent of a traditional IRA distribution is exempt for joint filers (less than $100,000 of Federal Adjusted Gross Income) and other taxpayers (less than $75,000). The exemption percentage will increase to 50 percent in 2024, 75 percent in 2025, and 100 percent in 2026. Statewide sales tax is 6.35 percent. No local additions.

DELAWARE
Social Security is excluded from taxable income. Taxpayers who are at least 60 years of age can exclude $12,500 of retirement income from any source. Retired taxpayers under the age of 60 are entitled to a $2,000 exclusion. There is an additional standard deduction of $2,500 if age 65 or over if you do not itemize. Delaware does not impose a sales tax.

DISTRICT OF COLUMBIA
Social Security is excluded from taxable income. Pensions and annuities are fully taxed for residents. 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 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 8 percent.

GEORGIA
Social Security is excluded from taxable income. Taxpayers who are 62 years of age or older, as well as individuals with a total and permanent disability, may exclude $5,000. Retirement income exceeding the maximum adjustable amount will be taxed at the normal rate. Sales tax is 4 percent statewide, with additions of up to 4.9 percent depending on jurisdiction.

HAWAII
Social Security is excluded from taxable income. Pension and annuity distributions from a government pension plan are not taxed in Hawaii. If an employee contributed to the plan, such as through a 401(k) with employer matching, only employer contributions are exempt. 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 and disabled,

Civil Service Retirement System and Foreign Service Retirement and Disability System pensions qualify for a deduction. Refer to Form 38 R 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 3.15 percent Indiana income tax rate. Sales tax and use tax is 7 percent.

IOWA

Social Security is fully exempt. Beginning in 2023, all retirement income is exempt for taxpayers 55 and older. Statewide sales tax is 7 percent.

KANSAS

U.S. government pensions are not taxed. There is an extra deduction of $850 if over 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

Social Security and Roth IRA distributions are exempt. 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. Sales and use tax is 6 percent statewide, with no local sales or use taxes.

LOUISIANA

Social Security is excluded from taxable income. 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. State sales tax is 4.45 percent with local additions up to a possible total of 7 percent. Use tax is 8 percent regardless of the purchaser's location.

MAINE

Social Security is not taxed. For 2023, up to $30,000 of other retirement income from pensions, 401(k) plans, and IRAs is exempt, but taxpayers must subtract Social Security benefits. For those age 65 and over, there is an additional standard deduction of $1,600 (filing singly) or $2,600 (married filing jointly). Sales tax is 5.5 percent.

MARYLAND

Those over 65 or permanently disabled, or who have a totally disabled spouse, can exclude up to $34,300 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. See the worksheet and instructions in the Maryland Resident Tax Booklet. General sales tax is 6 percent.

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

Social Security is excluded from taxable income. 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, there is no exemption until taxpayer reaches age 67. Taxpayers have two options when they turn 67: 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. Full details at: https://michigan.gov/taxes/0,4676,7-238--459647--,00.html.

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 is 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 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. 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 4.23 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. 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 $40,980 (single filers) or $43,300 (joint filers), half of Social Security retirement income is deductible. Those over 65 can exempt an additional $800 of interest income for single taxpayers and $1,600 for married joint filers. 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. Various deductions are available for those over age 62, and for those over 65 and/or blind. State sales tax is 5.5 percent; local taxes may add another 2.5 percent.

NEVADA

No personal income tax. Retirement income is not taxed. Sales and use tax varies from 6.85 to 8.1 percent, depending on local jurisdiction.

NEW HAMPSHIRE

No personal income tax. No inheritance tax. In 2023 the 5 percent tax on interest/dividend income over $2,400 for singles ($4,800 married filing jointly) is 5 percent. 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

Social Security is excluded from taxable income. 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. However, see this link for the distinction between the "three-year method" and the "general rule method" for contributory pension plans: https://state.nj.us/treasury/taxation/njit6.shtml. Taxpayers age 62 or older with $100,000 or less in state income can exclude up to $60,000 of pension, annuity, IRA, or other retirement plan income. Joint filers can exclude up to $150,000 ($50,000 for married filing separately and $75,000 for single filers). 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. State sales tax is 6.63 percent.

NEW MEXICO

All pensions and annuities are taxed as part of Federal Adjusted Gross Income, but single filers with less than $100,000 in income, joint filers with under $150,000 in income, and married filing separately with under $75,000 in income are not taxed on their Social Security income. Taxpayers age 65 and 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. The 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 59½, up to $20,000 of other annuity income (e.g., Thrift Savings Plan) may be excluded. See N.Y. Tax Publication 36 at https://https://tax.ny.gov/pdf/publications/income/pub36.pdf for details. Sales tax is 4 percent statewide. Other local taxes may add up to an additional 4.875 percent.

NORTH CAROLINA

Social Security is excluded from taxable income. All other forms of retirement income are taxed. However, pursuant to the "Bailey" decision (see https://dornc.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. State sales tax is 4.75 percent; local taxes may increase this by up to 2.75 percent.

NORTH DAKOTA

Social Security is excluded from taxable income. All other pensions and annuities are taxed. Taxpayers can exclude $5,000 of pension income from Civil Service and some other qualified plans. General sales tax is 5 percent; local jurisdictions impose up to 3.5 percent more.

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OHIO
Social Security is excluded from taxable income. Other retirement income is taxed. Taxpayers age 65 and over may take a credit of up to $200 per return. State sales tax is 5.75 percent. Counties and regional transit authorities may add to this, 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 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
Social Security is excluded from taxable income. Generally, all other 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.) Oregon Retirement Income Credit allows for a credit of up to $6,250, depending on household income. Oregon has no sales tax.

PENNSYLVANIA
All retirement income is tax exempt for Pennsylvania residents age 60 and older. This includes public and private pensions, Social Security income, and Civil Service annuities. Pennsylvania sales tax is 6 percent. Other taxing entities may add up to 2 percent.

RHODE ISLAND
U.S. government pensions and annuities are fully taxable. Social Security is taxed to the extent it is federally taxed. Joint filers at retirement age with a Federal Adjusted Gross Income over $111,200 ($88,950 for single filers) 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 taxed at 8 percent.

SOUTH CAROLINA
Retirement income is taxed, but individuals over age 65 can exempt $10,000 of qualified retirement income; ages 65 or over 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 exclusion 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 over are exempt from 1 percent of the state sales tax.

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 who are age 66 and older and have an annual income under $12,880 (single) or total household income under $17,420 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 and 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 4.85 percent of all income. For taxpayers over age 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 $25,000 for single residents and under $32,000 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 6.1 percent to 9.05 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 more than $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
Social Security is excluded from taxable income. 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 taxpayers and $75,000 for married taxpayers. All taxpayers over age 65 receive an additional personal exemption of $800. 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 6.5 percent; rates are updated quarterly. Local taxes may increase the total to as much as 9.29 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. Social Security is not taxed if Federal Adjusted Gross Income does not exceed $100,000 (married filing jointly) or $50,000 (filing singly). State sales tax is 6 percent, with additions of up to 1 percent in some jurisdictions.

WISCONSIN

Social Security is excluded from taxable income. Pensions and annuities are fully taxable. 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 over 65 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 65 may take an additional personal deduction of $250. State sales tax is 5 percent; local taxes may add another 1.75 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.

Caryle Cammisa, 66, a retired USAID Foreign Service officer, died on Oct. 4, 2023, in Tampa, Fla., following a 17-year battle with multiple myeloma.

Ms. Cammisa was born on May 22, 1957, in Derby, Conn. She began her professional life as a social worker in Philadelphia before joining USAID in 2000. She served in Georgia, Romania, Bangladesh, Kenya, Yemen, Jordan, and Washington, D.C., before retiring in 2020.

In retirement, she lived in Tampa, where she was an active volunteer with the League of Women Voters and the Sierra Club, and was an instructor at the Osher Lifelong Learning Institute.

During her lifetime, Ms. Cammisa displayed an unfaltering strength and conviction that was an inspiration to all who knew her. During her career, she was a champion of the children's television show "Sesame Street" and persuaded the Children's Television Workshop to consider the potential of such a show in Bangladesh ("Sisimpur"). Its first episode aired in 2005.

Ms. Cammisa also worked to identify "leakage" of U.S. food aid resources. She pushed to shut down Romania's worst orphanages and helped identify and disconnect prostitute recruitment links to child welfare websites. She initiated youth, gender, and conflict assessments to better inform urgent conflict programming, and mobilized experts to create model conflict environment evaluation and monitoring tools.

Beyond her passion for doing good, she also was a thoughtful strategist and master of resources, shaping dozens of country and regional strategies, establishing budget processes, and caring for colleagues and staff. She was proud of being a USAID officer.

Ms. Cammisa is survived by her devoted daughter, Natalie; her mother, Kathryn Cammisa; siblings Kathee Cammisa, Joe Cammisa, and Laurie Green; three nieces; a nephew; and two grandnephews.

Evelyn Speyer Colbert, 104, a former national intelligence officer for Asia and deputy assistant secretary of State for East Asian and Pacific affairs, died on Jan. 4, 2023, in Mitchellville, Md.

Ms. Speyer was born in New York City on July 6, 1918. She majored in history at Barnard College, graduating in 1938, and then began a graduate program in the public law department of Columbia University.

She married a fellow student, James L. Colbert, and in 1942 the couple moved to Washington, D.C., where she was recruited by the Office of Strategic Services (OSS) as a Japan analyst. While working for OSS, she completed her Ph.D., publishing her dissertation, *Retaliation in International Law*, in 1948. She also published *The Left Wing in Japanese Politics* in 1952.

The OSS Research and Analysis Branch was transferred to the Department of State's Bureau of Intelligence and Research (INR) in 1945, and Dr. Colbert became deeply involved in the preparation of national intelligence surveys.

In 1962 she became chief of the Southeast Asia Division and then deputy director of the Office of Research and Analysis for East Asia. She later learned, to her delight, that a succession of New Zealand's embassy officers who maintained liaison with INR during her tenure had become known as "Evelyn's boys."

In 1972 Dr. Colbert received a fellowship to the Brookings Institution and, while there, wrote a postwar diplomatic history of Southeast Asia. It was published by Cornell University Press in 1977 as *Southeast Asia in International Politics, 1941-1956*.

In 1974 she was detailed to the Central Intelligence Agency as a national intelligence officer. When Admiral Stansfield Turner attempted in early 1977 to override portions of the intelligence community's assessment of North Korea, Dr. Colbert exercised her reemployment rights and returned to State as policy planning coordinator in the Bureau of East Asian and Pacific Affairs.

In April 1978, Assistant Secretary Richard Holbrooke made her a deputy assistant secretary, with responsibility for Australia, New Zealand, and the Pacific Islands.

She and the volatile Holbrooke generally got along well, but she recalled: "When Dick would shout at me, as he would at other people, I could say, 'Dick, you shouldn't talk to me that way. Remember, I'm three years older than your mother!'"

Dr. Colbert retired in 1980. A colleague remembers her combination of fierce intelligence and genuine warmth, which earned deep respect and real affection.

In retirement, Dr. Colbert spent 20 years teaching at the Foreign Service Institute and Johns Hopkins University's School of Advanced International Studies and working at the Carnegie Endowment. She published *The Pacific Islands: Paths to the Present* in 1997.

A longtime member of AFSA and of Diplomatic and Consular Officers Retired (DACOR), she was the oldest member of the Far East Luncheon Group, an organization of East Asia hands established during World War II.

Dr. Colbert was predeceased by her husband and their son. She is survived by her daughter, Alison.

Robert (Bob) Tallon Dakan, 84, a retired USAID Senior Foreign Service officer and career mentor, passed away peacefully on Oct. 29, 2023, at his home in Falls Church, Va.

Born on Sept. 19, 1939, in Santa Cruz, Calif., Mr. Dakan was the son of Helen and George Dakan. Growing up on the coast, he became a lifeguard and avid surfer, a passion that kept him young in body and mind well into his later years.

After graduating from Santa Cruz High School, Mr. Dakan studied dentistry and boxed for two years at the University of San Francisco. His affinity for sports and coaching led him to San Jose State University, where he also played volleyball and earned a bachelor's degree in physical education in 1961.

In 1963, inspired by President John F. Kennedy, Mr. Dakan joined the Peace Corps, serving in Semarang, Indonesia. During his two years there, he met Damayati (Maya) Djoyoadhiningrat. In late 1965, they were married in a service not far from where Maya was born, in Oegstgeest, the Netherlands.

By late 1966, Mr. Dakan had joined the Foreign Service, and he and Maya moved to Laos; there, they started a family and stayed for the next eight years, only leaving the country when USAID exited in 1975.

From that point forward, Mr. Dakan's career was dedicated to public service. He either worked directly for or contractually with USAID in Laos, Burkina Faso, Nepal, Indonesia, Thailand, and Belize.

He also served in Washington, D.C., as the Pakistan desk officer, and earned a mid-career, USAID-supported graduate degree in agricultural economics from Stanford University.

In 1999 Mr. Dakan retired from the Foreign Service following assignments as mission director in Belize and office director in the Latin America and Caribbean Bureau.

But he continued to work with USAID, including once again in Indonesia, following Timor Leste's independence in 2002 and the Indian Ocean tsunami in 2004, where he was particularly invested in sustainable coffee enterprises in Timor and in the reconstruction of the 175-kilometer Aceh Road in North Sumatra.

From 2008 to 2023, Mr. Dakan continued to give back, but this time as a career coach to new entrants into USAID's Foreign Service, helping guide them through the organization's ever-evolving structure and culture.

He maintained lasting connections with many of those colleagues, offering support and guidance throughout their career trajectories. He will be remembered for his unwavering dedication to and firmly held belief in the value of public service.

Family and friends across generations will also remember him for his warmth, curiosity, caring nature, and humor.

Mr. Dakan is survived by his spouse, Maya; his two daughters, Lana and Sinta; their families, including four grandchildren; and his brother, Don Dakan.

Wilma Louise Ditter, 91, a retired USAID Foreign Service administrative assistant, passed away in Merced, Calif., on Oct. 18, 2023, after a lengthy illness.

Ms. Ditter was born in McKeesport, Pa., on Aug. 21, 1932. After graduating from Ambridge High School in 1950, she spent 15 years working for Pittsburgh Steel Forgings.

She moved to California to be near her sister before becoming an administrative aide for the U.S. Agency for International Development. During 24 years at USAID, Ms. Ditter was posted in Washington, D.C., Nigeria, Laos, Jordan, and Upper Volta (now Burkina Faso).

Ms. Ditter retired from USAID in 1990, and two years later, she moved to Los Banos, Calif. For almost 30 years, she was an active member of United Methodist Women, and she also served for many years as the church collection secretary.

Friends remember her dry sense of humor and a fondness for Oreos, jalapeño peppers, Coca-Cola, and fancy Starbucks drinks, and her love of dachshunds.

Ms. Ditter was predeceased by her parents, Sadie and George W. Ditter; sisters Leah (and spouse Walter) O'Donnell and Martha Jean (and spouse Louis) Giese; and niece Kay Linda (and partner Arion Mowers) O'Donnell.

She is survived by nephews Kent O'Donnell, Jay (and spouse Maryellen) Giese, and Roy (and spouse Kathy) Giese; multiple great nieces and nephews; and beloved friends Susan and Hans Younce, SanDee and Tom Rooney, and Juli and Gregg Rice.

In lieu of flowers, her family and friends ask that donations be made to the ASPCA or the memorial fund of the Los Banos United Methodist Church.

Wade Hampton Bynum Matthews, 90, a career Foreign Service officer with the rank of Minister Counselor, of Sarasota, Fla., passed away on Aug. 29, 2023.

Mr. Matthews was born in Winston-Salem, N.C., to Marshall Lawrence Matthews and Mary Preston Bynum Matthews. He was the eldest of three boys, who lived apart for several years upon the illness and death of their mother when he was 10 years old.

The world intrigued him even before he began reading newspapers daily at age 7. Passionate about animals at an early age, he graduated with a degree in zoology from the University of North Carolina at Chapel Hill in 1954. After serving two years in the U.S. Army, he finished a year of law school at the University of Florida.

He joined the Foreign Service in 1957. During his Foreign Service career, he lived with his family and worked in diplomatic and consular posts in eight foreign countries. He held acting ambassadorial positions in Chile and Guyana and was consul general in Ecuador.

In Washington, D.C., assignments included deputy director of the U.S. mission to the Organization of American States and director of the State Department's Office of Central American Affairs.

Detailed to Stanford University in 1969, Mr. Matthews completed graduate studies in Latin American affairs. He was a professor of strategy and policy for two years at the U.S. Naval War College in Newport, R.I. He spoke English, Spanish, and German and retained some once-fluent Portuguese.

Mr. Matthews retired from the Foreign Service in 1990.

In 1995 he helped supervise elections in Bosnia for the Organization for Security and Cooperation in Europe. He also traveled extensively for the department in the former Soviet Union in 1992, assisting the establishment of new U.S. embassies.

He evaluated and recommended changes for professional recruitment in international organizations in Western Europe and America.

In addition to teaching a graduate-level course on U.S. post–Cold War foreign policy, he loved to frequently speak to Florida organizations about the natural environment, population, international affairs, and civil liberties.

After retiring to Sarasota, Fla., he became an advocate and community activist in international affairs and continued his lifelong dedication to environmental protection and civil liberties.

A lifetime avid birder and observer of nature, Mr. Matthews loved exploring new places with his family. Always fascinated by cultures, history, and current events, he traveled to 170 countries, visiting habitats worldwide and introducing his family to diverse creatures both in the wild and domestic.

He had many beloved pets during his lifetime—including dogs, macaws, monkeys, snakes, and more. His love of life and family will be greatly missed by all who knew and loved him.

Mr. Matthews was predeceased by his parents; his stepmother, Ruth Benbow Matthews; his two stepbrothers and their wives, who were all from Winston-Salem, N.C.; his two sisters-in-law; and a nephew. His youngest brother, David Matthews of Alexandria, Va., also a retired Foreign Service officer, died two days before him.

He is survived by his loving wife of 62 years, Betty Morgan Matthews, whom he married in Munich; daughter Deborah Matthews of Miami, Fla.; daughter Pamela (and spouse David) Klinger of Madison, Al.; son Wade Matthews Jr. of Austin, Texas; grandchildren Richard and Sarah Klinger; brother Lawrence Matthews of Walnut Cove, N.C.; sister-in-law Amanda Carter of Alexandria, Va.; and niece Mary (and spouse Don) Prouse of Decatur, Texas.

Alan Parker, 82, a retired Foreign Service economic officer, of Arlington, Va., passed away on Aug. 8, 2023.

Mr. Parker was born on June 20, 1941, in Albany, N.Y., to Alan and Helen (née Hicks) Parker. The family later moved to Prairie Village, Kan., where Mr. Parker attended Shawnee Mission High School.

His love of language and culture were ignited following a summer in Germany as an American Field Service exchange student. He went on to study economics at Yale University, where he was also a member of the Yale Russian chorus. Singing with the chorus was a source of joy that continued throughout his life.

Following graduation from Yale in 1963, Mr. Parker moved to California to study comparative economic systems at the University of California, Berkeley. After earning his M.A., he joined the U.S. Department of State as a Foreign Service officer in 1965. His first assignment was to Stockholm, where he met his wife, Ingegerd.

Before his next assignment, to Moscow, the couple spent a year at the U.S. Army Russian Institute in Garmisch-Partenkirchen. Other overseas assignments included New Delhi, East Berlin, Bucharest, Bonn, and Tel Aviv.

Mr. Parker retired in 1995, an accomplished diplomat whose work advanced U.S. economic policy objectives around the world.

In retirement, he enjoyed golf, swimming, and playing tennis with Ingegerd, especially at their winter home in Sarasota, Fla., where they took pleasure in many seasons of new friendships.

Mr. Parker is survived by his wife, Ingegerd; daughters Elisabeth (and spouse German) and Carolyn (and spouse Todd); and grandchildren Nicholas, Sophia, Erik, Ava, Lola, and Felix.

A celebration of life was held in Arlington, Va., on Sept. 30, 2023.

Donald Barnard Simmons Jr., 81, a retired State Department Foreign Service officer, of St. Petersburg, Fla., passed away on Oct. 21, 2023.

Mr. Simmons was born in Schenectady, N.Y., on May 27, 1942. He joined the U.S. Navy in 1960.

After retiring from the Navy, he joined the Foreign Service in 1989. A financial management officer, he served in Abidjan, Mexico City, Yerevan, Monrovia, Washington, D.C., Paris, and Charleston, with short-term assignments to Sofia, Skopje, Amman, and Baghdad. He retired in 2007.

Mr. Simmons and his wife of 60 years, Eleanor, traveled to more than 100 countries together. While serving as an active-duty naval officer, Mr. Simmons swore his son, also named Don, into the U.S. Navy. Later, while serving as an active-duty Foreign Service officer, he swore his son Dennis into the U.S. Foreign Service.

Mr. Simmons lived life to the fullest and never hesitated to make a friend, whether bringing a stranger home for a long-term stay in the Congo or sharing about his service on the USS *Midway*.

He loved being active—he skied the Swiss Alps in the 1990s and the mountains of New Hampshire just last year. He loved telling stories about his diplomatic service, including the time that he went rollerblading under Saddam Hussein's sabers while serving in Iraq. His "dessert stomach" was never full, and there was no such thing as too large a serving of ice cream.

He was a proud, active, and supportive grandfather to Danielle, Joshua, Kayla, and Zachary. He loved his dogs, Cloudy, Alfie, Blacky, and his current companion, General Sherman.

Mr. Simmons was predeceased by his father, Donald B. Simmons Sr.; mother Helen Dearstine; brother David Simmons; and twin sister Donna Proper.

Mr. Simmons is survived by his beloved wife, Eleanor Mae (Resue) Simmons; sons Donald B. Simmons III (and spouse Josie) and Dennis A. Simmons (and spouse Monica); grandchildren Danielle Simmons (and spouse Camden Cressley), Joshua Simmons, Kayla Simmons Castellanos, and Zachary Simmons Castellanos.

A private family service was held at Saratoga National Cemetery in New York on Nov. 13, 2023. ■

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.

Lessons from Bolivia

USAID in Bolivia: Partner or Patrón?
Lawrence C. Heilman, First Forum Press, 2017, $85.00/hardcover, e-book available, 346 pages.

Reviewed by Desaix "Terry" Myers

Few tools of U.S. foreign policy are as misunderstood as foreign assistance. Most Americans vastly overestimate its size. Consistently, for years, they have guessed it as 25 percent of the total U.S. budget. They may agree it is necessary but say it should be reduced—to around 10 percent. In fact, it is less than 1 percent.

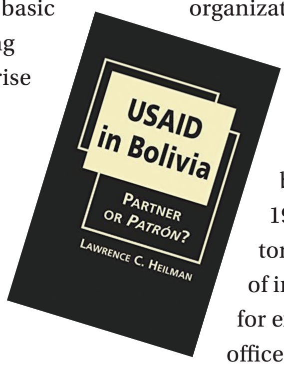
Many are also unclear as to what the assistance includes, how it is organized, how it is administered, or, most importantly, its purpose and what it achieves.

Larry Heilman's *USAID in Bolivia* addresses these questions with an in-depth case study of 70 years of aid to Bolivia. The book is an ambitious effort to describe in a comprehensive way how the delivery of foreign assistance has evolved and how a USAID country mission works in the field.

It tells the story of efforts to knit Washington politics and policy with a host country's dynamics and its people's needs to create a program that both supports development—better health, education, economic growth, and democratic institutions—and meets U.S. foreign policy objectives.

In just over a dozen chapters, Heilman takes us from Franklin Roosevelt and the Good Neighbor Policy to George W. Bush and the near dismemberment of USAID, concluding with Barack Obama and the effort to make development, along with defense and diplomacy, a partner in the national security triad.

His case illustrates the challenges Foreign Service officers face in responding to a changing Washington environment—as priorities swing from fighting communism to providing for basic human needs or from building democracy and small enterprise development to combating drugs—while dealing with Bolivia's on-the-ground realities of corruption, weak institutions, coups, and countercoups.



By focusing on a single country, he is able to tell USAID's story from the inside, what it looks like from the field perspective, how Foreign Service officers responsible for implementing a program—together with their contractors, grantees, local counterparts, and employees—mesh instructions from Washington with real needs and political pressures in Bolivia.

A Ph.D. in history with more than 50 years in development work, including 20 years at USAID, Heilman is well placed to tell this story. The book is both scholarly and operational. Each chapter includes a brief history of changes in Washington politics and policy, the Bolivian political and economic context, the evolving role of the USAID mission, and specifics on projects and program, successes and failures; each ends with pages of extensive notes.

The book doesn't shy away from development failures—the inability of USAID's programs to develop a meaningful alternative to coca, most prominently.

Heilman's approach reflects the belief that foreign assistance can't be understood without knowing the context shaping it, as well as the people and organization in the field responsible for delivering it.

The author digs deeply into the history of U.S. development work well before USAID's creation in 1961. He gives color to the history in descriptions of the role of individuals: Merwin Bohan, for example, a Foreign Service officer serving as commercial attaché in 1941 who headed a commission report that influenced future investments in Bolivia for decades, and Jim Bleidner, who lived with his family in a lemon orchard in the 1950s to improve beef production and build an applied agriculture research station.

Heilman introduces us to program directors in the 1950s and 1960s who laid the groundwork for long-term campaigns in health, education, and agriculture and to the hands-on efforts of Peace Corps volunteers, many of whom, like Stacy Rhodes, later went on to become senior leaders in USAID.

He talks about how initiatives like the effort to reengineer and reform the agency affected USAID mission structure and process and influenced implementation. With descriptions of bureaucratic in-fighting between State and USAID and competition between Washington and the mission in La Paz over priorities, the book gives texture to the discussion of how programs are chosen and implemented.

Foreign assistance is a fine art. Good aid programming, orchestrated in the field through USAID's missions, requires interpreting Washington's politics and policies, understanding the limits imposed by the host country context, and designing, in concert with a host of partners—local officials and organizations, grantees, contractors, and the citizens themselves—approaches to complicated problems in areas like health, education, governance, and livelihood.

The book doesn't shy away from development failures—the inability of USAID's programs to develop a meaningful alternative to coca, most prominently. But it notes a number of successes: in health delivery to underserved populations, improved crop production (corn, beef, sugar), creation of civil society organizations, improved local government, and aspects of election administration.

For readers new to foreign assistance and its implementation, the book is an excellent introduction. Those more experienced—practitioners and former Foreign Service officers—will take comfort in the book's reminders of past battles fought, hopes of what might have been, successes won, and disappointments suffered.

Heilman concludes that development work in Bolivia is directly related to our own work at home. "There is great commonality in the problems that U.S. citizens are facing with those … identified in the developing world," he states. Our concerns about protecting rights to health, education, and employment are part of a U.S. agenda that is "the essence of our struggle to promote change in the developing world."

Lessons from Bolivia have implications for how we pursue this agenda at home as well as abroad.

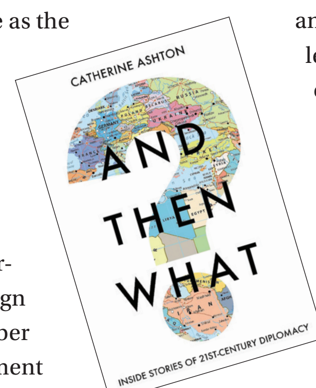
Following 33 years in USAID—Kenya, East Pakistan (Bangladesh), Indonesia, Senegal, India, Russia, Burma, and Washington, D.C.—Desaix "Terry" Myers taught at the National Defense University until he retired in 2016. He is the author of several books and a chapter on USAID, "More Operator Than Policymaker," in The National Security Enterprise *(Rishikoff and George, Georgetown Press, 2017). Retired, he spends his time tilting at various windmills.*

Diplomacy in a Changing World

And Then What?: Inside Stories of 21st Century Diplomacy
Catherine Ashton, Elliott & Thompson, 2023, $10.99/paperback, e-book available, 256 pages.

Reviewed by Eric Rubin

It has been only a few months since the publication of Baroness Catherine Ashton's memoir of her time as the first European Union (E.U.) High Representative for Foreign Affairs and Security, from 2009 to 2014. The position was created by the Lisbon Treaty to oversee coordination of foreign policy among E.U. member states and the establishment of a permanent E.U. "foreign ministry" in Brussels.



Though this well-written, candid, and at times amusing memoir went on sale only recently, much of it reads like ancient history in the world of late 2023. It is hard not to feel nostalgia for a simpler world that is very much in the past.

Ashton writes of the desire of many E.U. leaders to have a British official be the first occupant of the High Representative post. The reasons ranged from a desire to avoid Franco-German competition for the job to the fact that British diplomacy was seen as the best among all E.U. member states, given 1,000 years of history and practice and the U.K.'s declining but still valuable "special relationship" with the United States as well.

Yet only two years after Ashton stepped down, U.K. Prime Minister David Cameron called a referendum on British membership in the E.U., and the idea of Britain playing a leading role in E.U. diplomacy came to a crashing stop.

Ashton was neither a career diplomat nor a career civil servant when she was offered the job. She had been a Labour Party activist, an advocate of nuclear disarmament, and a local councilor.

Chosen as a life member of the House of Lords in 1999 by Prime Minister Tony Blair, she went on to lead the House of Lords and to play an important role in supporting the Blair government's efforts, including the very painful experience of the U.K.'s decision to support the U.S. invasion of Iraq in 2003.

As a non-career appointee, Ashton writes convincingly and amusingly of

Ashton writes convincingly and amusingly of her struggles with the E.U. and member-state bureaucracies.

her struggles with the E.U. and member-state bureaucracies. Despite a constant stream of crises—from the 2008 global financial breakdown and the 2011 effort to stabilize Libya to Russia's 2014 invasion of Crimea and the 2006-2015 negotiations with Iran on its nuclear ambitions—the wheels of the Berlaymont building turned slowly and, at times, with little seeming relation to the pace of change and the scope of the challenge.

Despite having had little experience or training in diplomacy, Ashton joined the fray on a series of key foreign policy decisions that shaped the rest of the decade. One of her biggest challenges was demonstrating that the E.U. was ready to play a leadership role in foreign affairs commensurate with the bloc's economic and demographic power.

Unfortunately, the foreign policy challenge that Ashton was forced to confront first and foremost was the slow-motion disintegration of Libya. The United States, which had fought for European unity for decades and saw the E.U. as the crucial partner in responding to critical security challenges around the world, decided to follow the E.U.'s lead in responding to the breakup of Qaddafi's Libya.

The history of the joint U.S.-E.U. response to the crisis in Libya is not a story of success at all. Ashton's role was pivotal, and she addresses this difficult chapter in detail. It is fair to say that after foreign intervention Libya was neither happier nor more peaceful than before.

What is most striking about this compelling memoir is how much the world has changed since Ashton pioneered the role of E.U. High Representative. Britain is no longer a member, and the E.U. has categorically failed to address critical challenges, from migration to the surge in extremist politics in many of its member states.

The role of the United States has changed as well. Ashton worked hard to coordinate E.U. policy with the United States at a time when the U.S. was still clearly the dominant foreign policy actor in the world. Today it is hard to speak of America's role in terms of unquestioned dominance. But the E.U. has not risen to the challenge; while NATO is stronger as a military alliance, there is still no real replacement for the role of the United States.

Ashton asks the question of how the global West can advance its interests and values in an increasingly complex and difficult world. The answer to that question is very much unclear.

Eric Rubin, a retired Senior Foreign Service officer and former ambassador, was president of AFSA from 2019 to 2023.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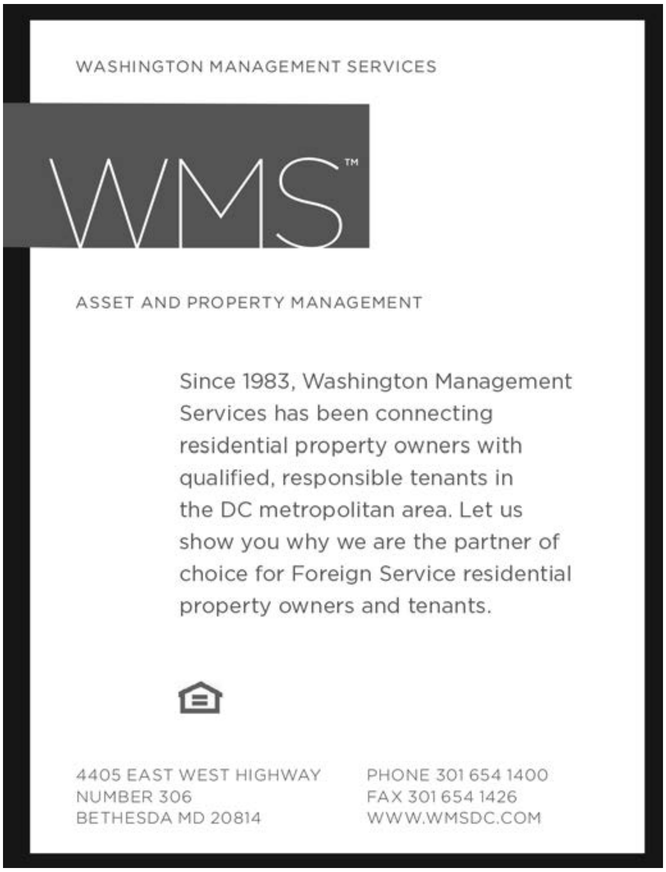
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REFLECTIONS

The Opening of U.S. Embassy Nuku`alofa

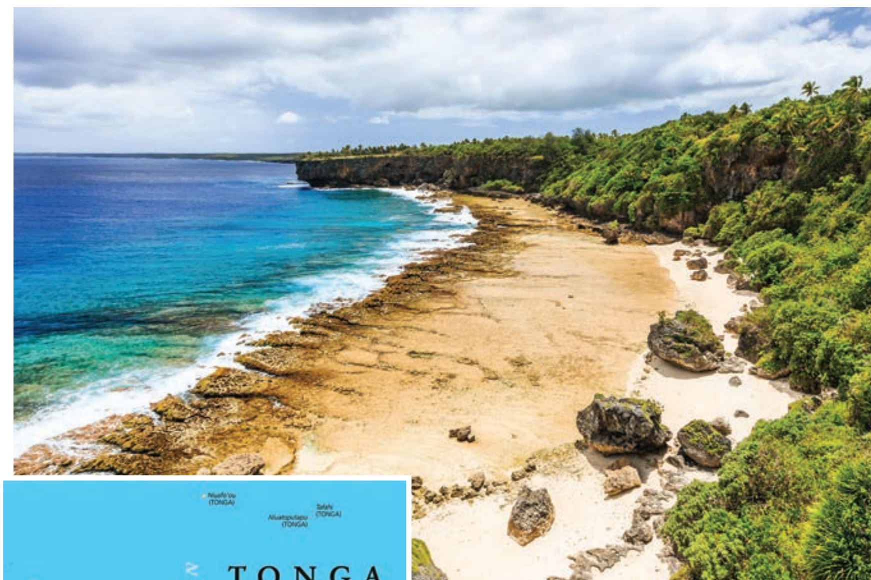
BY TOM ARMBRUSTER

We probably should have flown the pirate flag. The Foreign Affairs Manual, the rules, the regs, well …

Fulfilling the administration's pledge to open a new U.S. embassy in Nuku`alofa, Tonga, was top priority. In July 2022, Vice President Kamala Harris said, "We recognize that in recent years the Pacific Islands may not have received the diplomatic attention and support that you deserve. So I am here to tell you directly: We are going to change that."

There were just 965 tasks to go when we were first given the keys in April 2023. The new embassy was to be housed on an upper floor of the Tongan National Reserve Bank building, which itself was a striking diplomatic platform with windows north, facing the Pacific Ocean; south, the lush, green interior of Tongatapu, the main island; west, downtown Nuku`alofa; and east, the massive embassy compound of another country.

To move as quickly as we could, we had to get creative. Diplomatic correspondence with the Foreign Ministry was not "standard"—often they took the form of informal emails and texts—at least not until Susan Heckman, the ambassador's office management specialist (OMS), joined us to give guidance.



SORIN COLAC/ALAMY STOCK PHOTO

PETER HERMES FURIAN/ALAMY STOCK PHOTO

Above: The rugged shores of Tongatapu, the main island of Tonga where the capital, Nuku`alofa, is located. Left: A political map of Tonga, 2016.

But did we really need a new embassy, given the Peace Corps' track record and Suva just next door?

The answer is yes.

A Case to Be Made

Despite Tonga and the United States signing a Treaty of Amity, Commerce and Navigation in 1886, sharing fighting and sacrifice in the Pacific during World War II, and establishing formal diplomatic relations in 1972, there has never been a full-time embassy or permanent ambassador in Tonga.

A great case for having one can be made for diplomatic universality. The

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United States is a superpower and has global interests. We should be everywhere. Any duty officer who has fielded midnight calls from Americans in trouble will tell you that Americans are in every corner of the globe.

Even if you don't buy that argument, there is something special about Tonga and the U.S.-Tongan relationship. There are nearly 70,000 Tongan Americans in the United States. Tonga is rich in marine resources and is a bellwether state for climate change adaptation. As the second most disaster-prone country in the world, Tonga stands to benefit from American emergency response expertise.

And yes, there is a geopolitical imperative. China's game in the Pacific is robust and growing. They offer scholarships to young Pacific Islanders who come home speaking Chinese and more sympathetic to China's world outlook. China's ambassadors have wide spending discretion and love to make a splash at diplomatic events with large monetary contributions. Their building projects are anything but modest.

Understanding that, here are the lessons we learned in opening the embassy.

1. REMEMBER IT'S A TEAM SPORT

What kept us out of trouble were resources from U.S. Embassy Suva provided by Ambassador Marie Damour, who remains the chief of mission for Fiji, Kiribati, Nauru, Tuvalu, and Tonga until an ambassador is confirmed for Tonga. Our fledgling operation in Nuku`alofa doubled in size when the ambassador sent Gus Mario from Procurement and Samson Shankaran from Facilities.

Gus and Samson helped find official residences, outfit the building with essential safety and security equipment, and begin the procurement of the thousands of items an embassy requires. Meanwhile, the Overseas Buildings Operations Bureau (OBO) and East Asian and Pacific Affairs Bureau (EAP) were moving mountains in Washington. The lesson is that even in the most remote posts, there is a team ready and willing to help.


U.S. EMBASSY NUKU`ALOFA

Sgt. Alavoni Tukunga (second from left) accepts the first American flag to fly over U.S. Embassy Nuku`alofa at the new embassy's "soft opening" on May 10, 2023. From left: Major Jimmy Kow (U.S. Army), Tukunga, Antone Greubel (deputy chief of mission, U.S. Embassy Fiji), and Tom Armbruster (senior adviser).

2. DRAW FROM EXPERIENCE

If there were a brick with the name of every contributor to the embassy's opening, we would have a wall of hundreds of bricks. But you might find a pattern. In recruiting temporary duty (TDY) assistance, EAP found officers with unique experience around the world to come to Nuku`alofa.

Alan Smith, Chris Hodges, Kevin Brendle, and Paul Neville had all served in Tonga with the Peace Corps or covered Tonga from Fiji. They believed in the relationship and even fought for establishing an American embassy over the years.

They came to serve as chargés for several weeks, each with language skills, contacts, and context. Some still knew the royal family, some were fluent enough to do television interviews in Tongan, and all brought a love of Tonga and its rich culture. That love seemed to be reciprocated as they were welcomed back as old friends.

3. TREAT THE FLAG LIKE A VIP GUEST

Take care of the flag, and you are halfway home. No one takes better care of the flag than the U.S. military. We were fortunate to have the U.S. Army's Oceania Engagement Team on the ground in Tonga. Major Jimmy Kow and Sergeant Alavoni "TK" Tukunga took care of raising and "marching on the colors" of the flag at the congressional opening, the soft opening, and the ceremonial opening.

4. BE PREPARED FOR MORE THAN ONE OPENING

EAP Executive Director Ann Marie Everitt managed to get the congressional notification approved for a May 9, 2023, official opening. It was a simple affair. We were a handful of Americans, a couple of guards, and Peace Corps Country Director Kris Stice and his family.

We raised the flag early in the morning to a beautiful violin rendition of the national anthem played by Stice's wife, Lindy. After that opening, I had the honor and privilege to raise the flag most mornings, which I loved.

On May 10, we had our "soft opening" with the Foreign Ministry and about 60 guests. The real highlight was U.S. Sergeant Tukunga. TK's family moved from Tonga to Hawaii to build a better life for their kids. Her father was a stone mason; her mother cleaned houses. They worked hard for their kids, and TK is repaying the favor, serving in the U.S. Army and doing her family proud.

TK speaks Tongan and was invaluable throughout the opening. I ran the idea of presenting the flag that flew for the congressional opening to TK by Deputy Chief of Mission Tony Greubel about an hour before showtime. "Sure!"

After that, rumors of a possible Secretary of State visit to dedicate the new embassy swirled for weeks. We kept one eye out for news on that, while experts worked on getting communication and cable systems up and running. The word finally came down that Secretary Antony Blinken would stop in Tonga on his way to the Australia-U.S. Ministerial in Australia and the Women's World Cup soccer match. Good, game on!

As overall control officer, I had a few things to worry about, like getting the armored car into port and cleared through customs. Same with Tyson, the sniffer dog. Did Tyson need a diplomatic note for tarmac access? Too late now!

The one thing I didn't worry about was the grand opening. I had seen Chargé Voyles' rehearsal, and the program was tight, moving, and featured the flag prominently. The highlight was the national anthem sung by Tongan American NFL football player turned opera star Ta'u Pupu'a. The grand ceremonial opening was truly memorable.

U.S. COAST GUARD

From left: Lieutenant Chris White (U.S. Coast Guard instructor), Halima "Bibi" Voyles (chargé d'affaires), Tom Armbruster (senior adviser, U.S. embassy), Corporal Vasiti Latu (Tongan Navy) perform a Coast Guard training run on Aug. 12, 2023.

TOM ARMBRUSTER

Tongan traditional dancers during celebrations of the new embassy on Aug. 2, 2023.

You might think that after the Secretary of State presides over the grand ceremonial opening with Tonga's Crown Prince, the embassy would be well and truly open. But there will be one more opening celebration. Just like you expect a hamburger when a McDonald's opens, you expect a visa, or at least a chance for one, when an embassy opens.

Visa adjudications will start in Nuku`alofa once the people, security, and computers are installed. I hope there will be an ambassador in place then to raise a glass to OBO, EAP, Embassy Suva, the Peace Corps … and maybe all the pirates at sea.

LOCAL LENS

August is a month of storms in Hanoi, and pedestrians are often caught in afternoon cloudbursts. But, as always, there are fish to be caught! Local anglers do not even wait for the final raindrops to clear before casting their lines in Tay Ho Lake. Riding home from the embassy right after a big thunderstorm, I came upon this sight. The clouds had just passed, the sun was coming out, and the fisherman's silhouette against the city skyline was just right. ■

Trevor Hublin, an FSO with USAID and former USAID representative to AFSA, is a deputy office director at U.S. Embassy Hanoi. He joined the Foreign Service in 2009 and has served in Kabul, Colombo, Addis Ababa, San Salvador, and Washington, D.C. He took this photo with his iPhone 12 on Aug. 6, 2023. In the months since, Hublin is happy to report, the U.S. and Vietnam have upgraded their bilateral relationship to a "Comprehensive Strategic Partnership."

Please submit your favorite, recent photograph to be considered for Local Lens. Images must be high resolution (at least 300 dpi at 8" x 10", or 1 MB or larger) and must not be in print elsewhere. Include a short description of the scene/event as well as your name, brief biodata, and the type of camera used. Send to **locallens@afsa.org**.


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