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(b) If USAID or the contractor has secured a waiver of DBA coverage (see (48 CFR) AIDAR 728.305–70(a)) for contractor's employees who are not citizens of, residents of, or hired in the United States, the contractor agrees to provide such employees with worker's compensation benefits as required by the laws of the country in which the employees are working, or by the laws of the employee's native country, whichever offers greater benefits.

(c) The Contractor further agrees to insert in all subcontracts hereunder to which the DBA is applicable, a clause similar to this clause, including this sentence, imposing on all subcontractors a like requirement to provide overseas workmen's compensation insurance coverage and obtain DBA coverage under the USAID requirements contract.

[53 FR 50631, Dec. 16, 1988, as amended at 54 FR 16122, Apr. 21, 1989; 56 FR 67226, Dec. 30, 1991; 79 FR 74988, 74999, Dec. 16, 2014]

# 752.228-7 Insurance—liability to third persons.

As prescribed in 728.307–2(c), the following paragraph must be added to the clause specified in (48 CFR) FAR 52.228–7 as either paragraph (h) (if (48 CFR) FAR 52.228–7 Alternate I is not used) or (i) (if (48 CFR) FAR 52.228–7 Alternate I is used):

INSURANCE—LIABILITY TO THIRD PERSONS (JUL 1997)

The following paragraph is added to the clause specified in (48 CFR) FAR 52.228–7:

( ) Insurance on private automobiles. If the Contractor or any of its employees or their dependents transport or cause to be transported (whether or not at contract expense) privately owned automobiles to the Cooperating Country, or they or any of them purchase an automobile within the Cooperating Country, the Contractor agrees to make certain that all such automobiles during such ownership within the Cooperating Country will be covered by a paid-up insurance policy issued by a reliable company providing the following minimum coverage or such other minimum coverage as may be set by the Mission Director, payable in United States dollars or its equivalent in the currency of the Cooperating Country: injury to persons, \$10,000/\$20,000; property damage, \$5,000. The premium costs for such insurance shall not be a reimbursable cost under this contract. Copies of such insurance policies shall be preserved and made available as part of the Contractor's records which are required to be preserved and made available by the "Audit

and Records—Negotiation" clause of this contract.

[53 FR 50632, Dec. 16, 1988, as amended at 54 FR 16122, Apr. 21, 1989; 62 FR 40470, July 29, 1997; 79 FR 74999, Dec. 16, 2014]

### 752.228-9 Cargo insurance.

As prescribed in 728.313(a), the following preface is to be used preceding the text of the clause at (48 CFR) FAR 52.228-9:

#### CARGO INSURANCE (DEC 1998)

PREFACE: To the extent that marine insurance is necessary or appropriate under this contract, the contractor shall ensure that U.S. marine insurance companies are offered a fair opportunity to bid for such insurance. This requirement shall be included in all subcontracts under this contract.

[53 FR 50632, Dec. 16, 1988, as amended at 79 FR 74999, Dec. 16, 2014]

## 752.228-70 Medical Evacuation (MEDEVAC) Services.

As prescribed in 728.307-70, for use in all contracts requiring performance overseas:

MEDICAL EVACUATION (MEDEVAC) SERVICES (JUL 2007)

- contractor must provide The (a) MEDEVAC service coverage to all U.S. citizen, U.S. resident alien, and Third Country National employees and their authorized dependents (hereinafter "individual") while overseas under a USAID-financed direct contract. USAID will reimburse reasonable, allowable, and allocable costs for MEDEVAC service coverage incurred under the contract. The contracting officer will determine reasonableness, allowability, and allocability of the costs based on the applicable cost principles and in accordance with cost accounting standards.
- (b) Exceptions. (i) The Contractor is not required to provide MEDEVAC insurance to eligible employees and their dependents with a health program that includes sufficient MEDEVAC coverage as approved by the contracting officer.
- (ii) The Mission Director may make a written determination to waive the requirement for such coverage. The determination must be based on findings that the quality of local medical services or other circumstances obviate the need for such coverage for eligible employees and their dependents located at post.

### 752.229-70

(c) Contractor must insert a clause similar to this clause in all subcontracts that require performance by contractor employees overseas

[59 FR 33447, June 29, 1994, as amended at 72 FR 19669, Apr. 19, 2007; 79 FR 74988, 74999, Dec. 16, 2014]

### 752.229-70 Federal, state and local taxes.

For contracts involving performance overseas the clauses prescribed in (48 CFR) FAR 29.401-3 or 29.401-4 may be modified to specify that the taxes referred to are United States taxes.

[49 FR 13259, Apr. 3, 1984, as amended at 79 FR 74988, Dec. 16, 2014]

### 752.229-71 Reporting of foreign taxes.

As prescribed in (48 CFR) AIDAR 729.402–70, insert the following clause in section I of applicable solicitations and resulting contracts. The contracting officer must insert address and point of contact at the Embassy, Mission, or M/CFO/CMP as appropriate under paragraph (d) of this clause.

Reporting of Foreign Taxes (JUL 2007)

- (a) The contractor must annually submit a report by April 16 of the next year.
- (b) Contents of report. The report must contain:
- (1) Contractor name.
- (2) Contact name with phone, fax number and email address.
- (3) Contract number(s).
- (4) Amount of foreign taxes assessed by a foreign government [each foreign government must be listed separately] on commodity purchase transactions valued at \$500 or more financed with U.S. foreign assistance funds under this agreement during the prior U.S. fiscal year.
- (5) Only foreign taxes assessed by the foreign government in the country receiving U.S. assistance are to be reported. Foreign taxes by a third party foreign government are not to be reported. For example, if a contractor performing in Lesotho using foreign assistance funds should purchase commodities in South Africa, any taxes imposed by South Africa would not be included in the report for Lesotho (or South Africa).
- (6) Any reimbursements received by the contractor during the period in paragraph (b)(4) of this clause regardless of when the foreign tax was assessed and any reimbursements on the taxes reported in paragraph (b)(4) of this clause received through March 31.

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- (7) Report is required even if the contractor did not pay any taxes during the reporting period.
- (8) Cumulative reports may be provided if the contractor is implementing more than one program in a foreign country.
- (c) Definitions. As used in this clause-
- (1) Agreement includes USAID direct and country contracts, grants, cooperative agreements and interagency agreements.
- (2) Commodity means any material, article, supply, goods, or equipment.
- (3) Foreign government includes any foreign governmental entity.
- (4) Foreign taxes means value-added taxes and customs duties assessed by a foreign government on a commodity. It does not include foreign sales taxes.
- (d) Where. Submit the reports to: [contracting officer must insert address and point of contact at the Embassy, Mission, or CFO/CMP as appropriate].
- (e) Subagreements. The contractor must include this reporting requirement in all applicable subcontracts and other subagreements.
- (f) For further information see http://2001-2009.state.gov/s/d/rm/c10443.htm.

(End of clause)

[81 FR 48717, July 26, 2016]

# 752.231-71 Salary supplements for HG employees.

As prescribed in 731.205–71, for use in all contracts with a possible need or services of a HG employee. The clause should also be inserted in all subsequent sub-contracts.

# SALARY SUPPLEMENTS FOR HG EMPLOYEES (MAR 2015)

- (a) Salary supplements are payments made that augment an employee's base salary or premiums, overtime, extra payments, incentive payment and allowances for which the HG employee would qualify under HG rules or practice for the performance of his/hers regular duties or work performed during his/hers regular office hours. Per diem, invitational travel, honoraria and payment for work carried out outside of normal working hours are not considered to be salary supplements.
- (b) Salary supplements to HG Employees are not allowable without the written approval of the contracting officer.
- (c) The Contractor must insert a clause containing all the terms of this clause, including the requirement to obtain the written approval of the contracting officer for all salary supplements, in all subcontracts