



UNITED STATES
CIVILIAN BOARD OF CONTRACT APPEALS

GRANTED IN PART AS TO ENTITLEMENT: May 8, 2026

CBCA 8472, 8473

PERTAINGBER LAWRANCE NOAUH,

Appellant,

v.

AGENCY FOR INTERNATIONAL DEVELOPMENT,

Respondent.

Pertaingber Lawrance Noauh, pro se, Monrovia, Liberia.

Robert J. Anderson and Aaron J. Pound, Office of General Counsel, General Services Administration,¹ Washington, DC, counsel for Respondent.

Before Board Judges **RUSSELL, O'ROURKE**, and **NEWSOM**.

O'ROURKE, Board Judge.

Appellant, Pertaingber Lawrance Noauh, submitted a claim to the contracting officer seeking \$40,753.95 in uncompensated meal breaks spanning two separate but consecutive personal services contracts for acquisition support services at the United States Embassy in Liberia. Appellant's work schedule under both contracts did not provide for paid meal

¹ Due to an agency restructuring and reduction in force, counsel for the United States Agency for International Development (USAID or agency) withdrew from the case, effective March 6, 2026. Attorneys from the General Services Administration filed notices of appearance "on behalf of USAID" on March 16, 2026.

breaks. When a change in Liberian labor laws required paid meal breaks for employees working forty-hour weeks, the Embassy submitted, through official channels, a request to modify the work schedule consistent with the new Liberian labor law.

Eight years passed before the change was implemented, effective November 1, 2024. From that point on, local employees working forty hours per week earned paid meal breaks. Compensation for *past* meal breaks was not addressed by this change, prompting appellant to submit a claim to the contracting officer covering the period from March 18, 2018, to October 31, 2024. The contracting officer denied the claim on the basis that appellant's contract did not provide for paid meal breaks. Appellant appealed to the Board, which docketed the case as CBCA 8473.

Appellant submitted a second claim to the contracting officer seeking \$73,714.52 in unpaid overtime.² The contract required that requests for overtime be made in advance, in writing, approved by a supervisor, and authorized by the contracting officer. Finding no evidence of pre-approved overtime, the contracting officer denied the claim in its entirety. Appellant appealed the denial to the Board, which was docketed as CBCA 8472. In his appeal for overtime, appellant argued that the terms of both contracts institutionalized overtime by mandating compliance with a forty-three-hour workweek, in violation of his contracts and local labor laws.

Because we find that, pursuant to United States law and the terms of appellant's service contracts, the agency was obligated to compensate appellant consistent with local labor laws, we grant in part the appeals.

Findings of Fact

I. Overview

Appellant, a resident of Liberia, was awarded a personal services contract in 2018 by USAID (contract number 669-S-00-18-00006) and was assigned to the USAID Regional

² Appellant submitted a third claim to the contracting officer seeking compensation for the unexpired portion of his contract following the termination. That decision was also denied by the contracting officer and appealed to the Board. That appeal was docketed as CBCA 8471 but is not consolidated with this appeal. As such, this decision does not address that matter.

Office of Acquisition and Assistance in Monrovia, Liberia.³ The initial period of performance ran for about one year, and two contract modifications extended appellant's service through September 2022, at which time USAID awarded him a follow-on contract (contract number 72066923S10004) with a period of performance continuing through September 30, 2024, with three one-year options. Appeal File, Respondent's Exhibits 1-4, 6.⁴ In July 2024, USAID deleted the options and extended the period of performance to September 30, 2027. Respondent's Exhibit 7 at 2.

Both contracts called for appellant to provide a wide variety of acquisition services, from acquisition planning and policy advice, to reviewing project budgets, conducting complex cost analyses, approving solicitations, evaluating offers, and performing post-award contract administration. Respondent's Exhibits 1 at 2-5, 6 at 5-8. Appellant worked under the general guidance of the contracting officer and served as a mentor to trainees.⁵ *Id.*

As detailed below, the original work schedule, which was imposed by the agency, required appellant to work Monday through Thursday from 8:00 a.m. to 5:30 p.m., with a forty-five-minute unpaid meal break each day. On Friday, he worked from 8:00 a.m. to 1:00 p.m. with no meal break. Respondent's Exhibit 31 at 12. Altogether, appellant spent nine-and-one-half hours at work each day Monday through Thursday, plus five hours at work on Friday, for a weekly total of forty-three hours spent at work, which included three hours of unpaid meal breaks. The parties dispute how much, if any, of these hours are overtime and whether appellant was entitled to paid lunch breaks.

³ Section 636(a)(3) of the Foreign Assistance Act of 1961, 22 U.S.C. § 2396(a)(3) (2024), authorizes United States agencies to enter into personal services contracts with individuals abroad but clarifies that personal services contractors "shall not be regarded as employees of the U.S. Government for the purpose of any law administered by the Civil Service commission." 48 CFR 7, Appendix J at 2(b) (2024).

⁴ All exhibits are found in the appeal file, unless otherwise noted.

⁵ The Federal Acquisition Regulation (FAR) defines a personal services contract as "a contract that, by its express terms or as administered, make the contractor personnel appear, in effect, [as] Government employees." 48 CFR 7, Appendix J at 1(b)(1); 48 CFR 37.104 (FAR 37.104).

II. Relevant Statutes

A. The Contract Disputes Act

Disputes arising under federal contracts are resolved under the Contract Disputes Act (CDA), 41 U.S.C. §§ 7101–7109. The CDA grants a limited waiver of sovereign immunity by allowing the federal government to be sued in its capacity as a contracting party. *Winter v. FloorPro, Inc.*, 570 F.3d 1367, 1370 (Fed. Cir. 2009); *RDG Breton, LLC v. General Services Administration*, CBCA 6961, 22-1 BCA ¶ 38,020, at 184,637.

The disputes in these consolidated appeals involve federal personal services contracts performed in Liberia by a Liberian citizen (referred to under the contract as a cooperating country national or CCN). As the contracts at issue, however, were performed outside of the United States, two other statutes provide critical context to understanding the contracts' terms and resolving these appeals: the Foreign Service Act of 1980 (FSA), 22 U.S.C. §§ 3901–4226, and the Decent Work Act of 2015 (Liberia) (DWA) (Appellant's Exhibit 19). Below are brief summaries of their relevant provisions.

B. The FSA

Enacted in 1980, the FSA established “a career foreign service . . . to assist the President and the Secretary of State in conducting the foreign affairs of the United States.” 22 U.S.C. § 3901(a)(1) (1980). While most of the FSA's provisions address employment matters relating to Foreign Service personnel, section 3968 of the FSA applies to foreign national employees and CCNs who work for the United States overseas, such as at an embassy. Section 3968, which is titled “Local compensation plans,” provides in relevant part:

The Secretary shall establish compensation . . . plans for foreign national employees of the Service and United States citizens employed under section 3951(c)(1) of this title. *To the extent consistent with the public interest, each compensation plan shall be based upon prevailing wage rates and compensation practices . . . for corresponding types of positions in the locality of employment.*

22 U.S.C. § 3968(a)(1) (emphasis added).

C. The DWA

The Legislature of the Republic of Liberia enacted the DWA to provide a legal framework for addressing various labor and employment matters. DWA § 1.2. The Act “applies to *all work* performed within the jurisdiction of the Republic [of Liberia].” *Id.* § 1.5 (emphasis added). The DWA exempts certain categories of personnel, but contractors of the United States are not listed among those exemptions. *Id.* § 1.5(c). Relevant to the instant disputes are the provisions of the DWA contained in chapter 17, titled “Working Hours and Breaks.” These provisions address ordinary hours of work, overtime work, and meal breaks. *Id.* §§ 17.1, 17.5, 17.7. We examine those provisions in more detail in the discussion section of this decision.

III. Appellant’s Personal Services Contracts

A. Appellant’s 2018 Contract

Contract terms relevant to appellant’s claims for meal breaks and overtime during his first contract included: the period of performance, the work schedule, and overtime compensation, which we elaborate on below. Respondent’s Exhibit 1 at 5-7. The contract also included general provision contract clauses and Federal Acquisition Regulation (FAR) clauses. The second general provision clause, “Compliance with Laws and Regulations Applicable Abroad,” required appellant, and his dependents, to comply with “all applicable laws and regulations of the cooperating country.” *Id.* at 10. The Limitation of Funds clause at FAR 52.232-22 was incorporated by reference into appellant’s contract. *Id.* at 23.

(1) Period of Performance. Appellant’s first contract began on March 19, 2018. The period of performance consisted of a base year and multiple option years. All option years were exercised, and contract performance concluded on September 30, 2022. Respondent’s Exhibits 1-3.

(2) The Work Schedule. The contract contained a general provisions (GP) section applicable to personal services contracts with a “cooperating country national” (a Liberian Citizen). GP.4, titled “Workweek,” stated, “The contractor’s workweek shall not be less than 40 hours, unless otherwise provided in *the Schedule*, and shall coincide with the workweek for those employees of the Mission.”⁶ Respondent’s Exhibit 1 at 10 (emphasis added).

⁶ The words “Mission” and “Embassy” are used interchangeably.

The contract referred to a “schedule” but did not actually contain one. Rather, the schedule was published in the 2013 “Locally Employed (LE) Staff Human Resources Handbook” (Handbook) for the Monrovia, Liberia Mission. Respondent’s Exhibit 31. The Handbook in effect at the time stated that the Mission’s official working hours were: Mondays through Thursdays, 8:00 a.m. to 12:00 p.m. and 12:45 p.m. to 5:30 p.m., and Fridays from 8:00 a.m. to 1:00 p.m. *Id.* at 12.⁷ Thus, appellant’s work schedule, established by the agency, required a total of forty hours of work time (eight-and-three-quarters hours per day for four days and five hours for one day), plus three hours of unpaid meal breaks.

(3) Overtime Compensation. The overtime provision in the first contract stated, “Unless specifically authorized in *the Schedule* of this contract, no overtime hours shall be allowed hereunder.” Respondent’s Exhibit 1 at 6 (emphasis added). The contract’s general provisions further clarified that overtime pay was authorized “if approved in advance in writing.” *Id.* The contract did not specify an hourly overtime rate nor did it provide a method to calculate one. The only guidance the contract provided regarding overtime rates was that any overtime worked by the contractor “shall be paid in accordance with the procedures governing premium compensation applicable to direct-hire foreign service national employees.” *Id.* at 10. The contract did not elaborate on where such procedures could be found.

The section of the contract pertaining to “Other Direct Costs” provided a summary and breakdown of appellant’s compensation types and corresponding amounts. The line item for overtime listed five percent of appellant’s salary, or \$1727.90, without further explanation. Respondent’s Exhibit 1 at 6. The contract established an annual ceiling or maximum dollar obligation of \$48,196.08, which consisted of all pay and the maximum possible benefits. *Id.* at 7. The contract noted that “[i]f, during the effective period of the contract, the [Mission’s] Local Compensation Plan is revised, the contractor’s compensations will be revised accordingly.” *Id.* at 6.

⁷ The parties included two handbooks in the record. The first one is dated October 16, 2013, and the second one is dated May 17, 2022. The 2022 Handbook has a slightly different title, “Locally Employed Staff Handbook.” Respondent’s Exhibit 5. Neither party contends that other published versions (if any) were materially different than those in the record with respect to the parts of the handbooks that are relevant to these appeals.

B. Appellant's 2022 Contract

Contract terms relevant to appellant's claims for meal breaks and overtime under his second contract include terms for period of performance, work schedule, and overtime compensation. Respondent's Exhibit 6 at 8-10. Appellant's second contract also included general provision contract clauses and specified FAR clauses. The general provision clause, titled "Compliance with Laws and Regulations Applicable Abroad," mandated appellant's compliance with "all applicable laws and regulations of the cooperating country." *Id.* at 14. The Limitation of Funds clause, FAR 52.232-22, was incorporated by reference into the contract. *Id.* at 26.

(1) Period of Performance. The second contract established a period of performance consisting of a two-year base period (October 1, 2022, to September 30, 2024), followed by three, one-year option periods. Respondent's Exhibit 6 at 8-9. On July 3, 2024, the parties executed a bilateral modification to the contract, which established a single five-year period of performance. This was accomplished by revising the contract's end date to September 30, 2027, and deleting all references to option years. Respondent's Exhibit 7 at 1. Accompanying the modification was a memorandum from the contracting officer, explaining that the purpose of the modification was three-fold: (1) to align the awarded contracts with the terms of the solicitation; (2) to correct the misapplication of fiscal years to contract budgets by switching to contract years, and (3) to restore consistency to the Mission's practice regarding personal services contracts. Respondent's Exhibit 7 at 2.

(2) The Work Schedule. The workweek clause of the second contract was identical to the workweek clause of the first contract. "The contractor's workweek shall not be less than 40 hours, unless otherwise provided in the Schedule, and shall coincide with the workweek for those employees of the Mission." Respondent's Exhibit 6 at 16. Supplementing the workweek clause was a provision under the section of the contract concerning compensation and reimbursement titled "Workweek and Premium Compensation." This provision permitted appellant "to work more than 40 hours per week where such a work schedule is standard practice at an overseas Mission, or where such a schedule is specifically authorized." *Id.* at 10.

As with the first contract, the details of the Mission's work schedule were not part of the second contract. Instead, the work schedule was published in the 2022 Handbook and was essentially the same schedule that appellant worked under the first contract: Mondays through Thursdays, 8:00 a.m. to 5:30 p.m., with a forty-five-minute lunch break, and Fridays from 8:00 a.m. to 1:00 p.m. with no break. Respondent's Exhibit 5 at 10.

(3) Overtime Compensation. The contract required that any overtime work had to be approved in advance in writing. Respondent's Exhibit 6 at 16. Overtime pay was calculated at a rate of five percent of appellant's annual salary (\$2582.40), but the contract did not specify an hourly overtime rate or a method to calculate an hourly rate. *Id.* at 9. Rather, the contract advised that any overtime worked by the contractor was paid "in accordance with the procedures governing premium compensation applicable to direct-hire foreign service national employees." *Id.* at 16. The contract did not state where those procedures could be found. Finally, the contract's annual ceiling—which included all pay and the maximum possible benefits for the first year of the second contract—was \$65,906.44. *Id.* at 9.

III. The Mission's Local Compensation Plan and Local Employee Staff Handbook

A. Local Compensation Plan for Monrovia, Liberia

The record contains four local compensation plans for the Monrovia, Liberia Mission covering years 2019, 2021, 2022, and 2025. Respondent's Exhibits 33, 32, 34, 8. Local compensation plans form the legal basis for all compensation payments to foreign service national employees. *See* 3 Foreign Affairs Manual (FAM) 7521. These plans were required to be developed in accordance with the prevailing wage rates and compensation practices in Monrovia and applied to locally employed staff of the United States Government. *See* 22 U.S.C. § 3968; Respondent's Exhibits 33 at 2; 32 at 4; 34 at 4; 8 at 4. The local compensation plans in the record address a wide range of topics, including salary tables, leave benefits, tax withholding, travel and temporary duty benefits, overtime rates, medical coverage, and observed holidays. Relevant here are provisions related to the basic workweek and overtime rates. "The basic full-time workweek schedule is 40 hours per week . . . some employees are hired on 44 hours and 48 hours work weeks." Respondent's Exhibit 8 at 4. "Overtime pay on a weekday is time and one-half per hour computed on basic pay." *Id.* at 10.

The local compensation plans were expressly referenced in both contracts. Under the section addressing allowable costs, the first contract provided that appellant would earn "[c]ompensation at the rate of US\$34,558.00 per (year) equivalent to Grade FSN-9/13, in accordance with the Mission's Local Compensation Plan." Respondent's Exhibit 1 at 6. The contract also explained that:

If during the effective period of this contract, the Local Compensation Plan is revised, the contractor's compensations will be revised accordingly, subject to the availability of funds, and the contractor will be notified in writing by the Contracting Officer.

Id. Regarding pay increases, “[a]t the end of each year of satisfactory performance, the contractor will be eligible to receive an increase equal to one annual step increase as shown in the local compensation plan, pending availability of funds.” *Id.* “Meritorious step increases may be granted to [CCNs] and TCNs paid under the local compensation plan provided the granting of such increase is the general practice locally.” *Id.* at 16.

Appellant’s second contract expressly incorporated the local compensation plan into the contract. Box nine, on page one of the contract, titled “Benefits Plan,” presented four options: “(1) CCN/TCN - Local Compensation Plan (LCP); (2) TCN - not subject to LCP; (3) U.S. - Resident Hire; and (4) U.S. - Abroad/U.S.-based.” Here, the first benefit plan was checked: CCN/TCN Local Compensation Plan (LCP). Respondent’s Exhibit 6 at 1.

In addition, appellant’s second contract made multiple references to the local compensation plan. This contract stated, “Allowable costs, compensation, and all terms and benefits under this contract will be in accordance with the Mission’s Local Compensation Plan.” Respondent’s Exhibit 6 at 9. “The contractor’s compensation is calculated at the rate of \$USD 51,648.00 year/Hourly rate USD 24.83 corresponding to grade FSN 10/12 in accordance with the Mission’s Local Compensation Plan.” *Id.* at 10. “Any adjustment or increase in the local compensation plan will be allowed for the contractor subject to the availability of funds.” *Id.* “Pay increases based on annual performance evaluations of satisfactory or better may increase the rate of pay within the local compensation plan.” *Id.* “Individuals at the highest rate of pay within the LCP-equivalent grade are ‘capped’ from receiving any additional increases, but may be eligible for other merit based compensation in accordance with the local compensation plan.” *Id.* “CCNs and TCN personal services contractors paid under the local compensation plan are eligible to receive meritorious step increases provided the granting of such increases is the general practice locally.” *Id.* at 22.

In turn, the FSA mandates that, “[t]o the extent consistent with the public interest, each [local] compensation plan *shall* be based upon prevailing wage rates and compensation practices” in the locality of the employment. 22 U.S.C. § 3968(a)(1) (emphasis added). Consistent with that authority, various sections of the local compensation plans call attention to this framework. For example, in the 2025 LCP, the section dealing with leave policies provides that Foreign Affairs agencies adopt locally prevailing leave benefits for locally employed (LE) staff in lieu of those benefits modeled on the United States Annual and Sick Leave Act of 1951 (Pub. L. No. 82-233, § 205, 65 Stat. 679, 681(1951)). Respondent’s Exhibit 8 at 14 (adopting Annual and Sick Leave Act of 1951 leave benefits). Another section of the 2025 LCP establishes a mandatory retirement age of sixty-five for LE staff, including personal services contractors. *Id.* at 41. This provision states, “It is the policy of the U.S. Government that employment conditions for LE Staff be consistent with local law

and prevailing practices to the extent feasible and in support of efficient operations of the Mission.” *Id.*

B. Local Employee Staff Handbook, Monrovia, Liberia

“Each post must develop and maintain an LE Staff Handbook that documents the Mission’s LE Staff employment policies and procedures, as well as LE staff responsibilities and expected conduct.” 3 FAM 7155(a). The record in this case includes LE Staff Handbook versions from 2013 and 2022. Respondent’s Exhibits 5, 31. The handbooks were neither attached to, nor referenced in, appellant’s contracts.⁸ Nonetheless, they contained information material to appellant’s contract performance. In particular, the handbooks published the Mission’s work schedule—a term alluded to, but not detailed in, appellant’s contracts. The handbooks also contained information relevant to overtime work, such as the requirement to obtain approval in advance, to keep overtime to a minimum, and to ensure that any overtime worked is deemed mission-essential. Respondent’s Exhibits 5 at 20, 31 at 25. Overtime pay rates were also included in the 2022 Handbook and were cross-referenced to and consistent with the rates published in the local compensation plan. Respondent’s Exhibit 5 at 20-21. The 2013 Handbook states that “overtime pay on a week day is time and one-half per hour computed on basic pay.” Respondent’s Exhibit 31 at 26.

The 2013 Handbook outlines policies, procedures, benefits, and working conditions applicable to LE staff and serves as a guide to employee rights and obligations. It also states that “Embassy personnel programs conform as closely as possible to the labor laws of the Republic of Liberia.” Respondent’s Exhibit 31 at 7. The 2022 Handbook similarly states that its purpose is to familiarize LE staff with employment conditions, policies, and expectations. Respondent’s Exhibit 5 at 3. The 2022 Handbook provides a more nuanced explanation of the relationship between United States and local law. For example, one section of the Handbook states that “[w]hile U.S. Mission LE Staff programs respect the laws and regulations of Liberia, they are based on, and administered in accordance with U.S. laws and regulations (3 FAM 7224.2-1).”⁹ *Id.* In another section, the 2022 Handbook clarified that “[i]t is the policy of the [United States Government (USG)] to establish local employment programs and policies that respect local laws, regulations, customs, and practices, as long as they do not violate U.S. laws and regulations.” *Id.* at 8.

⁸ The Mission’s human resources office provided handbooks to new employees.

⁹ The referenced provision of the FAM is titled “Government Laws and Regulations of the Receiving State.”

The 2022 Handbook also notes that the Department of State works directly with personnel and management teams at each mission to review LE staff benefits, such as “severance pay, health insurance, etc., to *ensure compliance* with local labor law and/or prevailing practice.” Respondent’s Exhibit 5 at 19 (emphasis added). “Benefits not included in the definition of total compensation are reviewed as needed, such as when a change in local labor law prompts a review, when a contract expires, or if the mission becomes aware of a change in local practices.” *Id.*

IV. Agency’s 2017 Request to Update Local Compensation Plan and LE Staff Handbook

In October 2016, the Department of State’s Office of Inspector General (OIG) inspected the United States Embassy in Monrovia. The OIG’s May 2017 inspection report included a recommendation that the Embassy, in coordination with the Bureau of Human Resources for Overseas Employment (HR/OE), update its handbook and local compensation plan to reflect the Government of Liberia’s labor law. In the report, the OIG stated that LE staff members informed OIG that the 2013 Handbook and local compensation plan did not comply with Liberian labor law. Appellant’s Exhibit 24 at 18. The report further explained:

In June 2015, the Government of Liberia issued the “Decent Work Act 2015,” which required employer compliance as of March 1, 2016. Guidance in 3 FAM 7224.2-1(a), requires Foreign Service national personnel programs to conform as closely as feasible to local law and customs but be based on, and administered in accordance with, U.S. laws and regulations. Management stated that the handbook needed to be updated but other priorities during the Ebola crisis contributed to the delay in reviewing and implementing the changes. Without accurate policies and procedures, LE staff may not receive the benefits to which they are entitled.

Id.

Embassy Monrovia acknowledged the recommendation and responded as follows: “Embassy Monrovia accepts the recommendation and submitted a request to amend the LCP to HR/OE on March 13, 2017. The request included documentation outlining changes in the Local Labor Law and the Embassy’s proposal to comply. The request was vetted through all agencies prior to submission to HR/OE.” Appellant’s Exhibit 24 at 38. The Embassy’s proposal was not included in the record. No other updates regarding the processing of this request were included in the record.

V. Local Employees' Request for a DWA-Compliant Work Schedule and Back Pay

On August 14, 2023, six years after the Embassy submitted the above-mentioned request to HR/OE, local staff members and Embassy management held the regular monthly meeting during which local staff members raised concerns about an inconsistency between their work schedule and the DWA. Staff representatives, which included appellant, noted that, under the DWA, employees working forty hours per week were entitled to paid meal breaks. Furthermore, the meal breaks were to be *included* in the forty-hour workweek.¹⁰ Neither of those things was happening at that time, despite the March 2017 request. “While LE Staff work[ed] 40 hours per week, these hours [we]re not inclusive of the additional three hours used per week for lunch.” Appellant’s Exhibit 22 at 3. “In line with the DWA, this means that staff are working 43 hours per week (an excess of 3 hours).” *Id.* at 1.

To remedy the inconsistency, local staff members proposed two options: (1) compensate local staff for the extra three hours; or (2) modify the work schedule to bring it in line with the DWA. Appellant’s Exhibit 22 at 3. The Embassy pursued the second option. It introduced a new work schedule that reduced the daily work schedule by thirty minutes each day, Mondays through Thursdays, and by one hour on Fridays. Under the new schedule, which took effect on November 1, 2024, appellant was at work from 8:00 a.m. to 5:00 p.m. Mondays through Thursdays and from 8:00 a.m. to 12:00 p.m. on Fridays. Appellant’s Exhibit 21. Although the memorandum introducing the new schedule to Mission employees made no mention of paid meal breaks, the contracting officer’s final decision acknowledged that “*prior to November 1, 2024* the LCP and Locally Employed Staff Handbook at the Embassy did not provide for a paid lunch hour.” Respondent’s Exhibit 16 at 2 (emphasis added).

According to the agency, the new schedule ensured compliance with the DWA *going forward*, but it did *not* address back pay. In a memorandum to the Mission Director, dated February 3, 2025, local staff sought retroactive compensation for meal breaks and overtime work:

Prior to the adjustment by Embassy Monrovia on November 1, 2024, LE staff employed to work 40 hours were working 43 hours per week (Monday to Thursday from 8 am to 5:30 pm and Friday, from 8:00 am to 1:00 pm). By implication, staff of this category were working three hours per week in

¹⁰ At that time, in August 2023, the Monrovia Mission’s work schedule still provided for an *unpaid* meal break. No action had been taken on the request to update the local compensation plan to bring it into compliance with the DWA.

overtime. In addition, Embassy Monrovia did not pay LE staff members for meal breaks, which, per the law's requirement, is one hour a day – amounting to four hours per week. As a result, staff members were not paid for the following: 1) four hours per week in meal break[s] from Monday to Thursday, and 2) three hours per week in overtime.

Appellant's Exhibit 26 at 1.

VI. Appellant's Claims for Meal Breaks and Overtime

On June 9, 2025, appellant submitted a claim to the contracting officer seeking payment for 1652 hours of unpaid meal breaks in the amount of \$40,753.95. The claim spanned both of appellant's contracts. In his claim, appellant stated: "Between 2018 and October 2024, I was never compensated for . . . meal break[s], resulting in 1,652 unpaid hours, valued at \$40,753.95." Notice of Appeal (CBCA 8743) at 4.

In addition to the claim for unpaid meal breaks, appellant submitted a separate claim to the contracting officer for 1985 hours of unpaid overtime in the amount of \$73,714.52. The overtime claim covered the same period of time as the meal break claim, March 19, 2018, through October 31, 2024:

From the beginning of my employment, my scheduled work hours were 8:00 a.m. to 5:30 p.m., Monday through Thursday, with a 1-hour unpaid lunch break. This resulted in 9.5 total hours at work per day, but only 8.5 hours counted as paid work. Under Section 17.5(a)(ii) of the Decent Work Act of 2015, all work performed in excess of the ordinary 8-hour workday is considered overtime and must be compensated at a rate not less than 50% above the normal rate, unless a written agreement for compensatory time exists. I was not offered, nor did I sign any such compensatory agreement during my time of service.

Respondent's Exhibit 12 at 1-2.

VII. The Contracting Officer's Final Decision and Appellant's Appeals to the Board

On June 16, 2025, the contracting officer issued a single final decision (COFD) denying appellant's claims. In the decision, the contracting officer determined that there was no provision in the contracts that granted appellant a paid lunch hour "and prior to November 1, 2024 the LCP and [LE] Staff Handbook at the Embassy did not provide for a

paid lunch hour.” Respondent’s Exhibit 16 at 2. Accordingly, the contracting officer denied appellant’s claim for past meal breaks. *Id.*

The contracting officer also denied appellant’s claim for overtime. “As calculated in accordance with *the existing LCP and [LE] Staff Handbook*, your regular work hours amounted to 40 hours each week.” Respondent’s Exhibit 16 at 2 (emphasis added). The contracting officer further stated that clause five of the contract provided for overtime only “if approved in advance in writing,” but noted that no evidence of pre-approval was included with appellant’s claim. *Id.*

Ten days after the contracting officer denied the claims, appellant filed separate appeals at the Board. Initially, appellant elected to proceed with the appeals under Board Rule 52 (48 CFR 6101.52 (2025)), the Board’s small claims procedure. Because the overtime appeal partly depended on the outcome of the meal break claim and exceeded the monetary threshold for small claims, the parties agreed to consolidate the appeals and continue processing them on the Board’s regular track.

Discussion

This matter is before the Board on the written record pursuant to Board Rule 19 (the rule governing appeal submissions on the record without a hearing). The parties filed initial briefs and reply briefs, urging the Board to grant relief in their favor. In its brief, the agency challenges the Board’s jurisdiction to decide these appeals, describing them as “extra-contractual claims arising solely from foreign labor laws.” Respondent’s Brief at 2. The agency also disputes appellant’s entitlement to paid meal breaks under the terms of the contracts and cites a lack of evidence demonstrating that appellant sought and received approval to work overtime.

Appellant, on the other hand, maintains that he is legally entitled to back pay for meal breaks due to changes in local labor laws with which the Embassy was required to comply. Appellant also contends that the agency institutionalized overtime by mandating a forty-three-hour workweek. Appellant explained, “These excess hours were neither voluntary nor incidental, but management directed.” Appellant’s Brief at 1. Before considering the merits of the appeals, we briefly address the agency’s jurisdictional concerns.

I. The Board Possesses Jurisdiction to Resolve Appellant’s Claims

The agency characterizes appellant’s claims as “extra-contractual” and “arising solely from foreign labor laws.” The phrase “extra-contractual” refers to obligations, conduct, or claims that arise *outside* the formal terms of a written contract. *See Williamson Farm v.*

Diversified Crop Insurance Services, 917 F.3d 247, 253 (4th Cir. 2019) (Damages are outside the contract when they “fail[] to draw [their] essence from the contract.” (quoting *Patten v. Signator Insurance Agency, Inc.*, 441 F.3d 230, 234 (4th Cir. 2006))). But whether a claim is “at its essence” contractual depends on both the source of the rights asserted and the relief sought. See *Widakuswara v. Lake*, 779 F. Supp. 3d 10, 29 (D.D.C. 2025) (quoting *Crowley Government Services, Inc. v. General Services Administration*, 38 F.4th 1099, 1106 (D.C. Cir. 2022)). Courts likewise distinguish between claims founded on contract and those arising solely from statute or the Constitution. *Id.* at 30 n.19; see *Transohio Savings Bank v. Director, Office of Thrift Supervision*, 967 F.2d 598, 609 (D.C. Cir. 1992).

Here, appellant’s claims for unpaid meal breaks and overtime work arise under his contracts with the agency. Those contracts incorporate local compensation plans designed to ensure that locally employed staff are compensated in accordance with local labor laws and practices. The agency does not dispute the validity of appellant’s contracts, and nothing in the record suggests that the services procured thereunder were exempt from applicable labor laws. Moreover, governing United States authorities, including the FSA and FAM, require compliance with local labor laws when compensating locally employed staff such as appellant. See *Miller v. Clinton*, 687 F.3d 1332, 1357 (D.C. Cir. 2012) (Kavanaugh, J., dissenting) (discussing the authority, purpose, and function of local compensation plans and the mandate to comply with local labor law in matters involving foreign national employees).

The Board derives its jurisdiction to decide contract disputes from the CDA. *Optum Public Sector Solutions, Inc.*, CBCA 7920, 23-1 BCA ¶ 38,464, at 186,950. Appellant submitted his claims pursuant to the Disputes clause of the contracts, which states, in relevant part, that “[t]his contract is subject to [the CDA]” and that “all disputes arising under or relating to this contract shall be resolved under this clause.” FAR 52.233-1(a), (b). Just like courts have decided that mere reference to a contract does not render a claim contractually based, see *Spectrum Leasing Corp. v. United States*, 764 F.2d 891, 893 (D.C. Cir. 1985), the fact that foreign labor laws play a role in resolving these disputes does not classify them as extra-contractual or defeat the Board’s CDA jurisdiction.

Accordingly, we deny respondent’s motion to dismiss for lack of jurisdiction.

II. Merits of the Claims

A. Agency Compliance with the DWA

A central issue in these appeals is whether the United States is bound by host-country labor laws when it employs local foreign nationals under personal services contracts. In Liberia, the employer-employee relationship is governed by the DWA. This Act “applies to

all work performed within the jurisdiction of the Republic [of Liberia].” DWA § 1.5(a) (emphasis added). Although the statute contains certain exemptions, none apply to employees like appellant—a Liberian citizen, employed by the United States Government under a personal services contract.

United States compliance with the DWA does not mean that Liberian law directly binds the United States. Rather, United States compliance is self-imposed. By incorporating host-country labor practices into its own statutory and contractual frameworks, the United States binds itself. Under the FSA, the Secretary of State must establish compensation plans for foreign national employees that are “based upon prevailing wage rates and compensation practices . . . in the locality of employment.” 22 U.S.C. § 3968(a)(1). The FAM, in turn, provides that personal services contractors fall within the category of foreign national employees compensated in accordance with local compensation plans. 3 FAM 7261.5(a). Under these circumstances, host-country labor laws do not act as external constraints on the agency’s compensation obligations to its LE staff. Instead, the agency relies on those laws to define its own compensation obligations—even as they continue to evolve.

Appellant’s contracts reinforce this structure. They expressly incorporate the applicable local compensation plan and provide that changes to the plan during performance require corresponding adjustments to contract’s compensation and benefits. The FAM similarly establishes procedures for revising local compensation plans, including updates prompted by host-country laws or decrees. *See* 3 FAM 7523. Together, the statute (FSA), regulations, and the contracts’ terms create a dynamic system of compensation in which employee entitlements track prevailing local practices.

Here, the agency failed timely to update the local compensation plan and Mission schedule to reflect changes in Liberian law. As a result, appellant was denied compensation benefits mandated by the DWA—the very risk identified in the 2017 Inspector General’s report. The question, therefore, is whether the agency’s reliance on an outdated local compensation plan can override a statutory mandate that had already taken effect. We find that it may not.

Courts have long recognized that, absent a clear statutory directive stating otherwise, legislative mandates take effect according to their terms and are not contingent on agency implementation. *See, e.g., Adkins v. Vilsack*, 252 F. Supp. 3d 588, 600 (N.D. Tex. 2017), *aff’d*, 899 F.3d 395 (5th Cir. 2018). Allowing an agency to delay compliance until internal policies are updated would permit indefinite postponement of statutory obligations and undermine the supremacy of duly enacted law. That principle applies with equal force here. Because the governing statutory and regulatory framework ties compensation to prevailing local practice, changes in that practice give rise to corresponding compensation entitlements

when they take effect, not when administratively implemented. This conclusion is reinforced by decisions of the United States Government Accountability Office recognizing that, where compensation is governed by an established plan or external standard, the Government's obligation attaches when the benefit is earned, not when it is administratively implemented. *See, e.g., State Department Severance Plan*, B-199722 (Comp. Gen. Sept. 15, 1981). Thus, once local law required the compensation at issue, appellant's entitlement accrued as the work was performed, and the agency's delay in updating the local compensation plan could not extinguish or defer that obligation.

This conclusion is also consistent with decisions of boards of contract appeals recognizing that external legal changes may affect contractual obligations during performance. *See, e.g., Constructora St. Malo, S.A.*, ENG BCA PCC-35, 82-2 BCA ¶ 15,868, at 78,715 (in the absence of a contract clause shifting the risk of unexpected costs to the Government, the fixed-price contractor was liable to cover the wage increases mandated by changes in Panamanian labor laws during performance); *Sahasin Enterprise*, ASBCA 20672, 76-2 BCA ¶ 11,940, at 57,237 (same with regard to fixed-price contract affected by changes to Thai labor laws); *see also ITT Arctic Services, Inc. v. United States*, 524 F.2d 680, 693 (Ct. Cl. 1975) (A wage escalation clause designed to shift liability for increased wages from the contractor to the agency cannot be expanded to insulate the contractor from cost increases resulting from Canadian currency fluctuations.). While these cases allocate risk in different contexts, they reflect the broader principle that changes in governing law during performance can affect a party's contractual obligations.

Liberia enacted the DWA on June 26, 2015, and established March 1, 2016, as the mandatory compliance date. Nothing in the statute conditions its effectiveness on further regulatory action, and no exemption applies in these circumstances. United States law permits deviations from local compensation practices only where compliance is infeasible or not in the public interest. *See* 22 U.S.C. § 3968; 3 FAM 7224.2-1(a). The agency has made no such showing. To the contrary, its subsequent efforts to revise the local compensation plan and the LE staff handbook confirm both the feasibility of compliance and its alignment with the public interest.

In these circumstances, the agency's reliance on an outdated compensation plan cannot defeat appellant's entitlement to compensation, consistent with prevailing local practice. In light of the clear language of the FSA, the implementing regulations, and the contracts' terms, we conclude that the agency was required to compensate appellant in accordance with the DWA in March 2018, when appellant began performing under his first contract. In failing to do so, we find that the agency erroneously withheld compensation that had already accrued.

B. Applying the DWA to Appellant’s Claim for Unpaid Meal Breaks

Regarding meal breaks, the DWA provides that “[a]n employer shall give an employee who works continuously for more than five hours a meal interval of at least one continuous hour, for which time the employee shall be paid.” DWA § 17.7(a). This requirement is straightforward, yet appellant’s contracts made no reference to meal breaks. Instead, the contracts stated only that the workweek “shall not be less than 40 hours, unless otherwise provided in the Schedule” and “shall coincide with the workweek” of Mission employees.

The referenced schedule, published in the LE Staff Handbooks, provided for *unpaid* meal breaks (at least until the schedule changed in November 2024), while the contract simultaneously required forty-hour workweeks. This arrangement did not comply with the DWA’s mandate that qualifying meal breaks be paid.

Beginning with his first contract in 2018, appellant worked schedules that met the DWA’s threshold for paid meal breaks. Despite this, appellant did not begin receiving the required compensation until November 1, 2024. In light of the DWA’s requirements, appellant’s work schedule, and our prior determination that the agency’s delayed compliance does not excuse liability, we conclude that appellant was entitled to paid meal breaks on all qualifying workdays (Mondays through Thursdays). Accordingly, the only remaining limitation on recovery is the timing of appellant’s claim submission to the contracting officer. To determine the period for which costs are recoverable, we must first identify and apply the relevant statute of limitations.

C. The Applicable Statute of Limitations, Claim Accrual, and Timeliness

Respondent urges the Board to apply the DWA’s three-year statute of limitations to this matter rather than the CDA’s six-year statute of limitations period. *See* DWA § 9.2(c); 41 U.S.C § 7103(a)(4)(A). Respondent contends that, if the Board finds liability under the DWA, the DWA’s statute of limitations should control. We disagree.

Appellant submitted his claim under the Disputes clause of a personal services contract governed by the CDA—the same statute that provides the Board’s jurisdiction to resolve this case. Although the FSA requires the agency to incorporate the payment standards of the DWA, it does not require incorporation of the DWA’s statute of limitations, which is a matter of federal procurement law. *See The Heirs of Bahawouddin, Son of Neyaz Mohammad v. Department of State*, CBCA 7135, 22-1 BCA ¶ 38,212, at 185,565 (citing *Sam Gray Enterprises, Inc. v. United States*, 43 Fed. Cl. 596, 601 (1999), *aff’d*, 250 F.3d 755 (Fed. Cir. 2000) and *Inversa, S.A. v. Department of State*, CBCA 440, 08-2 BCA ¶ 33,924,

at 167,891 (discussing the “desirability of maintaining uniform rules of public contract law”).

Under the CDA, a contractor must present a claim to the contracting officer within six years of its accrual. 41 U.S.C. § 7103(a)(4)(A); see *ThinkGlobal Inc. v. Department of Commerce*, CBCA 4410, 16-1 BCA ¶ 36,489, at 177,793, *modified on other grounds*, 17-1 BCA ¶ 36,642. “Whether and when a claim has accrued is determined according to the [FAR], the language of the contract, and the facts of the particular case.” *Electric Boat Corp. v. Secretary of the Navy*, 958 F.3d 1372, 1375 (Fed. Cir. 2020). The FAR defines accrual as “the date when all events, that fix the alleged liability of either the Government or the contractor and permit assertion of the claim, were known or should have been known.” FAR 33.201; see *Kellogg Brown & Root Services, Inc. v. Murphy*, 823 F.3d 622, 626 (Fed. Cir. 2016). Claim accrual is notice dependent: “once a party is on notice that it has a potential claim[,] the limitations period begins to run.” *United Liquid Gas Company DBA United Pacific Energy, v. General Services Administration*, CBCA 5846, 18-1 BCA ¶ 37,172, at 180,941 (quoting *Cardinal Maintenance Service, Inc.* ASBCA 56885, 11-1 BCA ¶ 36,616, at 170,610 (2010)).

Appellant argues that his claim began to accrue on November 1, 2024, when the agency came into compliance with the DWA. The record does not support that position. LE staff members informed the OIG in October 2016 that the Embassy’s local compensation plan and handbook did not comply with local labor law. Appellant began working at the Mission in March 2018. The available evidence indicates that appellant knew of his potential claim no later than August 2023, when the local employee staff association—of which appellant was a member—raised the issue with Embassy management. Neither party has presented evidence that appellant knew or should have known of his potential claim prior to this date, and, accordingly, we conclude that his June 6, 2025, claim was timely.

We further determine that appellant’s claim is subject to the continuing claim doctrine, which applies when a claim is “inherently susceptible to being broken down into a series of independent or distinct events or wrongs, each having its own associated damages.” *JBG/Federal Center, L.L.C v. General Services Administration*, CBCA 5506, et al., 18-1 BCA ¶ 37,019, at 180,277 (citing *Brown Park Estates-Fairfield Development Co. v. United States*, 127 F.3d 1449, 1456 (Fed. Cir. 1997)). Here, each unpaid meal break constitutes a distinct, actionable wrong. Thus, even if portions of the claim accrued earlier, the continuing claim doctrine preserves recovery for violations falling within the applicable limitations period.

The CDA’s six-year presentment requirement also defines the outer boundary of recoverable damages. Any damages falling outside that six-year window are time-barred.

Brown Park Estates, 127 F.3d at 1458 (citing *Mitchell v. United States*, 10 Cl. Ct. 63, modified on other grounds on reh'g, 10 Cl. Ct. 787 (1986)). Because appellant submitted his meal break claim on June 6, 2025, damages incurred prior to June 6, 2019, are not recoverable. Appellant argues that the limitations period was equitably tolled on the grounds that, throughout performance, the agency represented to LE staff that the schedule was lawful and contractually compliant. Appellant contends that only later, when the agency issued a DWA-compliant schedule, did he know he had a potential claim. These grounds do not support equitable tolling:

A litigant seeking equitable tolling must prove “(1) that he has been pursuing his rights diligently, and (2) that some extraordinary circumstances stood in his way’ and prevented timely filing.” *Holland v. Florida*, 560 U.S. 631, 649 (2010) (quoting *Pace v. DiGuglielmo*, 544 U.S. 408, 418 (2005)). Extraordinary circumstances were further defined by the Court to mean beyond a litigant’s control. *Menominee Indian Tribe of Wisconsin v. United States*, [577 U.S. 250, 256] (2016); see also *Marty Indian School Board, Inc. v. Department of the Interior*, CBCA 2446-ISDA, 11-2 BCA ¶ 34,834, at 171,377-78 (Extraordinary circumstances may include where litigant has been victim of fraud or duress).

Pegasus Enterprises, LP v. General Services Administration, CBCA 5420, et al., 19-1 BCA ¶ 37,459, at 182,002.

The agency’s representation that the schedule was lawful and contractually compliant was not an extraordinary circumstance. Such representation did not prevent the LE staff association from raising this issue with management in August 2023. Therefore, appellant has not established a basis to toll the statute of limitations during any earlier period. Accordingly, to calculate entitlement to compensation for past meal breaks, we conclude that the eligible claim period runs from June 6, 2019, through October 31, 2024.

D. Appellant’s Claim for Overtime Compensation

Appellant’s claim for overtime relies on many of the same underlying facts as the meal break claim, such that the terms of both contracts, the local compensation plans, the DWA, the periods of performance, and the work schedules are all relevant here. Consistent with the Embassy’s published work schedules prior to November 2024, appellant was present for work during the following hours under both contracts: Mondays through Thursdays, from 8:00 a.m. to 5:30 p.m., and Fridays, from 8:00 a.m., to 1 p.m. Pursuant to the DWA, this was considered a variable schedule because it permitted a shortened Friday by imposing longer days Mondays through Thursdays. See DWA § 17.2.

The DWA provides that “all work in excess of *ordinary hours* . . . shall be paid at a rate not less than fifty percent above the normal rate for that work.” DWA § 17.5(a)(ii) (emphasis added). The DWA also defines “ordinary hours” as follows: “Ordinary hours of work shall be eight hours in any one day or forty-eight hours in any one week.” DWA § 17.1(a). Respondent acknowledges that appellant’s work schedule exceeded eight hours a day on Mondays through Thursdays but argues that “[s]ince Fridays served as ‘half days,’ [the] DWA permits exceeding the 8 hour limit on other days of the week without triggering overtime compensation.” Respondent’s Additional Briefing on Timeliness and Quantum Methodology at 3 n.2.

The agency’s interpretation is unreasonable. The DWA states that “ordinary hours of work” shall be “eight hours in any one day” *or* “forty-eight hours in any one week.” DWA § 17.1(a). That language imposes both daily and weekly thresholds for overtime pay. In other words, if an employee works in excess of eight hours in a day, that employee is entitled to overtime pay for that day’s work that exceeds eight hours. Alternatively, if an employee’s ordinary hours of work total forty-eight *in any one week*, he is entitled to overtime pay for the number of weekly hours in excess of forty-eight. To interpret this language as the agency suggests would fail to give meaning to, and ignore, the portion of the statute defining ordinary hours of work to mean eight hours in any one day.

As to how to calculate overtime, the DWA states that “all work in excess of ordinary hours . . . shall be paid at a rate not less than fifty percent above the normal rate for that work.” DWA § 17.5(a)(ii). The DWA, however, distinguishes “work” from a “meal interval.” For example, it states that “[a]n employer shall give an employee who *works* continuously for more than five hours *a meal interval* of at least one continuous hour, for which time the employee shall be paid.” DWA § 17.7(a) (emphasis added). It follows that, while a meal break “shall be paid,” a meal break is not “work” and, thus, need not be paid at overtime rates.

Appellant’s schedule provided that, on Mondays through Thursdays, he was at work from 8:00 a.m. to 5:30 p.m. and, during that time, he took a forty-five-minute meal break. Thus, for each of those nine-and-a-half-hour-long days, he worked a total of eight hours and forty-five minutes, and he took forty-five-minute meal interval. Under the DWA, he should have been paid for eight hours of “ordinary” time, another forty-five minutes for a paid meal break at straight time, and forty-five minutes of overtime. Combining this with five hours of ordinary time on Fridays, each week he should have been paid for forty hours of straight time (eight- and-three-quarter hours for four days and five hours for one day) and three hours of overtime.

The agency also argues that overtime compensation is barred because appellant failed to comply with contractual procedures requiring prior written authorization from the contracting officer to work overtime. There is no evidence in the record that appellant sought or received such authorization. Furthermore, the contracts established limitations on the payment of overtime, such as monetary caps based on annual compensation. Appellant's claim appears to exceed these limitations. The local compensation plans similarly emphasized that overtime must be mission-essential and kept to a minimum.

The agency's arguments, however, are without merit. The agency established and enforced the work schedule that, it now implicitly concedes, required him to work overtime. In effect, the agency is arguing that appellant should have requested authorization to work the schedule that his employer directed him to work. Courts have recognized that the Government may be liable where supervisory personnel knowingly create conditions that require overtime work. *Fox v. United States*, 416 F. Supp. 593, 598-99 (E.D. Va. 1976); *Hannon v. United States*, 29 Fed. Cl. 142, 149 (1993). In such circumstances, authorization need not necessarily be expressed, and courts may "treat as issued those orders that ought to have been issued." *Fox*, 416 F. Supp. at 598. We do so here. *See Doe v. United States*, 372 F.3d 1347 (2004) (holding that even without formal written pre-approval, if management induces employees to work overtime through workload expectations or *scheduling practices*, the overtime may be compensable).

Here, the officially-approved work schedule effectively institutionalized overtime by requiring more than eight hours of work per day. Overtime was not incidental but a regular foreseeable component of the schedule. Under these circumstances, the absence of formal pre-approval does not defeat appellant's claim. The FAM provides: "If local law provides for overtime pay after 40 hours per week, [the Mission] must not approve such [a] . . . schedule to the extent it will incur overtime costs every pay period for regularly scheduled work." 3 FAM 7555.1(d). But that is exactly what happened in this case. When a contracting officer knowingly requires services beyond the contract's stated limits, fails to adhere to the requirement that approval be obtained in writing for the additional work, and then accepts the benefit of that performance, the agency is bound to compensate the contractor for the additional work. *See Miller Elevator Co. v. United States*, 30 Fed. Cl. 662, 688-89 (1994) (government conduct requiring additional performance constitutes an implied modification of the contract's terms).

For these reasons, we find that appellant is entitled to overtime compensation for work performed in excess of forty hours per week, from June 6, 2019, through October 31, 2024.

III. Appellant's Damages

Appellant seeks \$40,753.95 in uncompensated meal breaks and \$73,714.52 in overtime pay. Since these amounts were based on an entitlement period distinct from the Board's findings here, the parties agreed to work together to calculate damages for any period to which the Board found entitlement. The parties further acknowledged the challenge of precisely computing damages. In addition to potential deductions for sick days, annual leave, and twenty United States and local holidays, the unique working arrangements during the COVID pandemic must be accounted for in calculating damages.

Although access to time and attendance records and pay records was affected by the agency's recent restructuring, the agency confirmed that those records remain available and can be retrieved by the agency from the relevant pay center within the United States.

Decision

The appeals are **GRANTED IN PART AS TO ENTITLEMENT**. By separate order, the Board will schedule further proceedings to address quantum.

Kathleen J. O'Rourke

KATHLEEN J. O'ROURKE
Board Judge

We concur:

Beverly M. Russell

BEVERLY M. RUSSELL
Board Judge

Elizabeth W. Newsom

ELIZABETH W. NEWSOM
Board Judge