

ROSA LUXEMBURG STIFTUNG SOUTHEAST ASIA

TERM OF REFERENCE HUMAN RESOURCES FINANCE CONSULTANCY AND TAX CONSULTANCY AND PAYROLL ADMINISTRATION SERVICE

Client: Rosa-Luxemburg-Stiftung Southeast Asia (RLS SEA) is a registered international Non-Government-Organization (INGO) with a Representative Office in Vietnam operating in Cambodia, Laos, Myanmar and Vietnam.

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ORDER DESCRIPTION

RLS SEA now calls for service providers to submit offers for **human resources finance consultancy, tax consultancy and payroll administration service** with the detailed scope of works as in follow.

A. SCOPE OF SERVICES

1. Payroll Administration Service

1.1 Professional Consultancy

- a. Consult RLS SEA on any issues relating to Personal Income Tax and Social, Health & Unemployment Insurances concerning RLS SEA's staff;
- b. Consult RLS SEA on any issues relating to Taxes which may relate to international non-government organizations in Vietnam, including Foreign Contractor Tax in cases of making payment outside Vietnam for service purchased aboard;
- c. Update RLS SEA on any new regulations on labour, compulsory insurances and Personal Income Tax;
- d. Ensure full compliance with Vietnamese prevailing regulations on labour, Personal Income Tax, Social, Health & Unemployment Insurance as well as to correct calculation of Personal Income Tax, Social, Health & Unemployment Insurance of RLS SEA's staff in provision of payroll administration service to RLS SEA;
- f. Ensure full compliance with Vietnamese prevailing regulations on Taxes which may relate to international non-government organizations in Vietnam, including Foreign Contractor Tax, as well as to correct calculation of these taxes.

g. Be main responsible and together with RLS SEA in dealing with the Tax Authority and Social Insurance Agency in case they have any queries to RLS SEA's Personal Income Tax, other Taxes including Foreign Contractor Tax; and Social, Health & Unemployment Insurances declaration and remittance or in order to correct any wrong-doings regarding Personal Income Tax, other Taxes and Social, Health & Unemployment Insurances declaration.

1.2 Monthly Social, Health and Unemployment Insurance (SHUI) declaration

- a. Calculate monthly SHUI contribution related amount of each of RLS SEA's staff as well as total amount of SHUI contribution of RLS SEA in the month (including both of employee and employer's portion);
- b. Advise RLS SEA on monthly SHUI contribution payment. Send the calculation to RLS SEA for it to be reviewed and approved;
- c. Prepare the monthly SHUI Declaration Form for any change in salary fund subject to SHUI contribution and send it to RLS SEA for it to be reviewed and approved (one copy in Vietnamese and one copy in English);
- d. Advise and collect from RLS SEA the documents to be submitted to Social Insurance (SI) Agency together with the monthly SHUI Declaration Form (e.g.: labour contract of the new staff, the termination decision and SI book of the terminated staff, the pay-rise decision of the staff, etc.)
- e. Submit the signed and sealed monthly SHUI declaration and relevant documents to the SI Agency on or before the 1st of the following month (i.e. the deadline for submission of monthly SHUI declarations);
- f. Obtain and forward health insurance cards to RLS SEA for its distribution to staff;
- g. Work with the SI Agency to reconcile the monthly SHUI contributions;
- h. Claim social insurance allowance from Social Insurance fund for RLS SEA's staff who are entitled to the allowances under the relevant laws;
- i. Clarify any queries raised by SI Agency or RLS SEA in relation to this matter.

1.3 Monthly Personal Income Tax (PIT) declaration

- a. Calculate monthly provisional PIT liabilities of each of RLS SEA's staff as well as total amount of PIT of RLS SEA in the month;
- b. Advise RLS SEA on monthly provisional PIT payment in relation to its staff. Send the calculation to RLS SEA for it to be reviewed and approved;
- c. Prepare and send the monthly provisional PIT returns of RLS SEA (bilingual – Vietnamese and English) to RLS SEA for its review and approval;
- d. Submit the signed and sealed monthly provisional PIT returns to the relevant tax authorities on or before the 20th date of the following month (i.e. the deadline for submission of monthly PIT declarations);
- e. Request necessary information and required documents in relation to the PIT code registration for RLS SEA's staff (if applicable);

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f. Request necessary information and required documents in relation to dependants registration for RLS SEA's staff for tax relief (if applicable);

g. Clarify any queries which the tax authorities or RLS SEA may have in relation to the monthly provisional PIT declaration.

1.4 Taxes (which may relate to international non-government organizations in Vietnam, including foreign contractor tax) declaration

a. Calculate tax liabilities of RLS SEA when they incur;

b. Send the tax calculation to RLS SEA (bilingual – Vietnamese and English) for it to be reviewed and approved;

c. Submit the signed and sealed tax returns to the relevant tax authorities on or before the due date by Vietnamese law;

e. Request necessary information and required documents in relation to the tax code registration for RLS SEA's staff (if applicable);

f. Clarify any queries which the tax authorities or RLS SEA may have in relation to the tax declaration, particularly for tax issues in the context of the office's operations in foreign countries.

1.5 Assistance in purchasing and managing Tax withholding Receipt Book

a. Advise RLS SEA on the required documents to purchase Tax withholding Receipt;

b. Prepare the registration dossier to purchase Tax withholding Receipt Book based on the information and documents provided by RLS SEA;

c. Submit the registration dossier to purchase Tax withholding Receipt Book to Tax Agency;

d. Follow up with the relevant Tax authorities and obtain the Tax withholding Receipt book for RLS SEA on its behalf;

g. Manage and issue Tax withholding Receipt to the serviced staff/ consultants/ terminated staff/ staff subject of RLS SEA to doing year-end tax finalization by his/ her own;

h. Prepare and submit quarterly report on using of Tax withholding Receipt to the relevant Tax authorities.

1.6 Assistance in submitting Notice on the total number employees of working for RLS SEA to the Job Center

a. Prepare and send the Notice on the total number employees of working for RLS SEA (in bilingual – Vietnamese and English) to RLS SEA for its review and approval;

b. Advise RLS SEA to input employee's personal data into the Notice on the total number employees of working for RLS SEA (if any);

c. Submit the signed and sealed Notice on the total number employees of working for RLS SEA to the Job Center on the last working day of the month if there is any staff movement in the month.

1.7 Assistance in exit procedures

- a. Calculate severance allowances and/or termination allowances for the RLS SEA's expatriate and local employees if requested;
- b. Obtain the confirmation of the SI Agency on the SUI contribution period for the RLS SEA's local staff;
- c. Advise the RLS SEA on issuing tax withholding certificate to the terminated staff.

2. Year-end PIT finalization

- a. Request the RLS SEA to provide the actual remuneration information and supporting documents of its staff for the purposes of preparing the year-end PIT finalization return;
- b. Send the PIT finalization returns of the staff to the RLS SEA for its review and approval;
- c. Submit the PIT finalization returns for the staff on or before 31st March of the following year (i.e. deadline for submission of the PIT finalization returns);
- d. Advise the RLS SEA to remit the outstanding PIT liabilities in relation to its staff to the tax authority per the PIT finalization returns.

B. Minimum Criteria for RLS SEA's assessment of the offers:

RLS SEA will evaluate and assess the submissions of the offers upon a set of criteria. These include:

1. Service fee and payment method;
2. Proven capacity to carry out the full set of all requested services;
3. Track record and evidence based experiences in the provision of such services* with international organizations.
(*: particularly regarding the Vietnam foreign contractor tax)

C. Application:

Interested service providers please submit their offers including a most updated company profile and a proposal in which you state clearly the desired rate for this service, including a detailed price list.

Application should be sent via email to Ms Nguyen Thuy Ha at: nguyen.thuyha@rosalux.org, latest by 18th December 2017 at 5 PM.

Please be informed that the potential service providers will be invited for interview, which will take place on 21/22 December 2017.