

TERMS OF REFERENCE

Humanity & Inclusion Lebanon mission
Human resources Department

1. CONTEXT

The Human Resources department in Lebanon needs to contract a firm (Legal or Audit Services) to assure the services of social security and income taxes of the mission including all relations with the governmental authorities (Ministry of Finance and Social Security fund).

2. DESCRIPTION OF THE EXPECTED SERVICE

Assistance for Social Security and Income Tax issues.

- With respect to the relation of the organization with the National Social Security Fund (NSSF), your assistance shall include the following:
 - Calculation and payment of the monthly subscriptions as well as the yearly nominal sheet declaration.
 - Settlement of the end-of-service indemnity (severance pay) procedures.
 - Registration and removal of staff in NSSF.
 - Registration and update of staff social status and family members in the family allowance department.
 - Extract family allowance bordereau.
 - Update about the latest decisions of NSSF and advise about its implementation.
- With respect to the relation of the organization with the Ministry of Finance - Department of Income Tax on Salaries (MoF), the assistance shall include:
 - Calculation of the income tax due by employees, on a quarterly basis.
 - Process of the quarterly tax invoice.
 - Reporting of the settlement of the quarterly taxes to the Ministry of Finance.
 - Processing the yearly declaration sheet, as well as the yearly income statement of each employee to be presented to the Ministry of finance.
 - Update about the latest decisions of taxation and advise about its implementation.

VAT, Non-Resident Tax, Tax Return, and MOI.

- With respect to the relation of the organization with the Ministry of Finance:
 - Reviewing the accounts on a monthly and quarterly basis along with the supporting documents.
 - Preparation and submission of VAT reports.
 - Preparation and submission of withholding (non-resident) tax reports.
 - Preparation of Trial balance report on a monthly basis.
 - Follow up with the Ministry of Finance regarding VAT reimbursement.
 - Yearly tax return submission.
- With respect to the relation of the organization with the Ministry of interior:
 - Preparation and submission of the yearly MOI report.

3. CONSULTANT'S PROFILE

- Registered Accountant or registered audit firm
- Having NGO and INGOs as client
- Working languages: Arabic and English

4. DURATION AND PLACE OF PERFORMANCE OF THE SERVICE

- Start date: 01/07/2024, end date: 01/07/2025
- Monthly meeting with the country manager; Availability to answer emails and phone calls.
- Place of performance: The auditor / firm office with visits to HI office when requested.
- 2 visits per month to HI offices.

5. REPORT

- Calculation tables, recommendations, and reports should be provided by e-mail in English.

6. CONTACT PERSON

- During the performance of the service, the consultant will be required to work in liaison with Handicap International's teams, and notably with Mr. Mohammad Zohbi - Human Resources Manager, who will be his contact person or any other person from the department during the absence of Mr. Zohbi or as delegated.

Administrative and technical annexes

(List of items to be included in the file, e.g.: training plans, media of any kind (DVD, CDROM, etc.), breakdown of costs, methods, general purchasing agreements, etc.);

- I CV
- II Client Portfolio
- III Registration at the order of Accountant / Auditors
- IV Fiscal number and registration at the Ministry of Finance in Lebanon.