What to Ask a Local Expert – Human Resources and Taxes

The following list can help guide initial discussions with local experts. Generally, these discussions should include a representative from the Office of General Counsel (discussions with overseas attorneys), Controller's Office (discussions with tax accountants), and Human Resources (discussions with HR consultants).

RASCAL #: PI Name:

Date of Form: Proposal Due Date:

Questions	Res.	Comments
Human Resources		
Generally, how many administrative staff will be required, taking into account appropriate segregation of duties and needs of the office?	HR	
Refer to the Essential Elements of the <i>Managing Financial Needs</i> pages of Global Support.		
Process for hiring local employees	OGC/H R	
Gov't restrictions?		
Mandatory benefits	OGC/ HR	
Employer withholdings and filings with tax and other agencies.	HR/ Tax	
Frequency: monthly, quarterly, annually?		
Generally, is this an expensive/challenging/ heavily regulated location to employ individuals?	OGC/ HR	
Union membership. Applicable?	OGC/ HR	
Which standards apply to ex pats? Local or U.S.? Changes for longer term employees?	OGC/ HR	
Restrictions on terminating employees	OGC/ HR	
In U.S., employers can generally terminate employees at any time and for any reason (with certain exceptions). Does the local country regulate employment and protect against termination "at will." • Rules and procedures for terminating employees • Minimum severance and other payments		
Visas or Work Permits?	OGC/ HR	
Independent Contractors		
Ability to engage individuals as independent contractors without triggering employer/employee relationship— criteria used to distinguish from employees.	OGC/ HR	
Taxes		
Income taxes:	OGC/ Tax	

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Questions	Res.	Comments
If Columbia faculty or personnel perform work in the country, at what point must that individual file for personal income tax in the location? • E.g., if an employee works in the country 180 days out of a calendar year, and is paid entirely in New York, must that individual pay taxes locally? • Based on number of days in a calendar year? A rolling year or other period? • Applicable tax treaties?		
 Trigger for permanent establishment (requiring tax filing by Columbia) If Columbia faculty or personnel perform work in the country, at what point Is Columbia required to file corporate income tax in the location? Based on number of days in a calendar year? A rolling year or other period? Applicable tax treaties? Ways to mitigate exposure: Secondment is routine? 		
Taxes that apply to acquiring services and goods	OGC/ Tax	
Value Added Taxes (VAT) rate?		
Import duties?		
Practical to get exemptions from VAT?		
Practical to get exemptions from import duties?		
Ability to get tax exempt status to benefit donors to the local entity, for use in country	OGC/ Tax	
Timing		
Steps		
Costs		
What type of expert handles the application? Lawyer, accountant?		