



For a world without hunger

## **TOR (Term of References)**

<b>Post Title:</b>	<b>Tax and Social Security Specialist</b>
<b>Organization:</b>	<b>Welthungerhilfe (WHH)</b>
<b>Location:</b>	<b>4 Tower, Ankawa, Erbil</b>
<b>Duration:</b>	<b>until December 31, 2025 (Renewable)</b>
<b>Nationality &amp; Legal Requirements:</b>	<b>The service provider/Consultancy Company must be allowed to work in Iraq</b>
<b>Starting Date:</b>	<b>First half of May 2025</b>

## **1. Background**

Welthungerhilfe (hereafter: WHH) is a German private, non-profitmaking, politically independent and non-denominational relief organization, which supports people living in deprivation and poverty, irrespective of the color of their skin, their religious beliefs, or their worldview. WHH is working in the fields of development cooperation and humanitarian aid, relief aid, rehabilitation, and reconstruction.

## **2. Objective**

The objective of this consultancy is to:

- Ensure legal compliance with applicable Tax & Social Security regulations in KRI and Federal Iraq.

## **3. Scope of Work**

### **Personal Income Tax**

- Review Calculations of Personal Income Tax payments for WHH KRI and Federal Iraq employees and ensure they are consistent with the applicable regulations and tax calculation methods in Iraq.
- Prepare and administer required Tax Forms as per the guidelines of Tax Authorities.
- Pay the Tax Amounts on behalf of WHH.
- Provide proof of payment to WHH.
- Obtain Tax & Social Security Clearance on Quarterly Basis.

### **Social Security**

- Review calculations of Social Security Contributions & Personal Income Tax amounts based on the information provided by WHH and ensure accuracy as per the applicable regulations in Federal Iraq.

- Prepare & administer required paperwork and forms as per the requirements of the Social Security & Tax authorities.
- Ensure payment of Social Security contributions & Personal Income Taxes on monthly basis to avoid monetary fines.
- Provide proof of payment to WHH.
- Obtain Social Security and Tax Clearance on Quarterly Basis.

#### **4. Deliverables**

- Calculations used in the payroll are reviewed and necessary rectification is advised to WHH management.
- Payment of Personal Income Tax on quarterly/monthly basis. (KRI Quarterly, FI Monthly basis)
- Payment of Social Security Contribution on monthly basis. (Only FI and its on Quarterly basis)
- Provision of clearance as applicable

#### **5. Timeline**

The consultant is expected to complete the work within 20 working days as per Iraqi law, following this schedule:

Week 1: Document review and pre-screening.

Week 2: Draft response letter submission.

FI Tax Payment deadline is due 15<sup>th</sup> of the following month

FI Social Security payment deadline is due 15<sup>th</sup> of the following month of each quarter

KRI Income tax deadline is due 21<sup>st</sup> of the following month of each quarter

Week 3-4: Finalization of response and obtaining the clearance letter.

#### **7. Required Qualifications**

- Proven record of processing Personal Income Taxes and Social Security Contributions in Iraq (Baghdad and Mosul).

#### **8. Reporting and Coordination**

The consultant will coordinate closely with the WHH's designated focal point and provide regular updates on progress.

#### **9. Payment**

Payment will be made at the end of each month by cheque or bank transfer, upon submission of an invoice and formal acceptance of the services and deliverables. However, the payment terms may be subject to negotiation during the contracting phase, based on mutual agreement.