



Middlebury

## PLANNING CHECKLIST FOR NEW PROGRAMS ABROAD

This Planning Checklist is designed to assist you in thinking about a program abroad. On the Global Operations website you will find a contacts list for the Global Operations Committee, who are happy to answer your questions.

Question	Applicable	Not Applicable	Comment or Question
<b>General</b>			
1 What is the general business climate like (excessive regulation? large underground economy? high taxation? restrictive labor laws?)	<input type="checkbox"/>		
2 Is the country safe for travel? Center for Disease Control <a href="http://www.cdc.gov/">http://www.cdc.gov/</a> U.S. Department of State <a href="http://travel.state.gov/travel/travel_1744.html">http://travel.state.gov/travel/travel_1744.html</a>			
3 Does Midd already have any other programs in this country? If yes, what program(s)?			
4 Be aware of Foreign Corrupt Practices Act <a href="http://www.fcpa.us/">http://www.fcpa.us/</a> U.S. Department of Justice FCPA site <a href="http://www.justice.gov/criminal/fraud/fcpa/">http://www.justice.gov/criminal/fraud/fcpa/</a>			
<b>Collaboration</b>			
1 Will there be a formal agreement? With whom?			
2 What are the terms of the agreement concerning decision-making?			
3 What are the terms regarding termination of the agreement ?			
4 Who will handle the funds?			
5 Is foreign investment approval required or obtained?			
6 Will any other entities be involved in this program? If yes provide details.			
7 Is this a grant-sponsored program? Who is the grantor?			
8 Will there be a need for reporting to third party?			
9 Check references of affiliate?			
<b>Immigration</b>			
1 What are the immigration requirements for each type of individual involved in program (Workers: local, 3rd country, US. Students. Interns. Others)?			
2 Will there be separate immigration requirements for non-US citizens going to 3rd country?			
3 Are there any particular immigration challenges?			
Will immigration support be provided by Midd? For whom? What level of support?			

<b>Registration/Tax</b>			
1	Will we need to register as a legal entity?		
2	Is there a not-for-profit registration option in-country?		
3	If no legal entity, do we need to register the local operations as a branch?		
4	Who will be corporate officers and directors (if any) of the local operations?		
5	Who will be signators? Will College employees or others have the right to bind College on site? If so, what are their powers in this respect?		
6	Are there global Midd College reporting requirements to city, state/province, federal government? E.g., income tax.		
7	Are there local entity reporting requirements to city, state/province, federal government?E.g., income tax.		
8	Are there individual reporting requirements to city, state/province, federal government? E.g., income tax.		
9	Will we have to register for Franchise, VAT, sales or turnover tax with local tax authorities?		
10	Will we have to collect and remit VAT etc. taxes?		
11	Are we exempt from paying VAT etc. taxes?		
12	Are the local operations licensed locally to provide education services? What is the nature of the license held in each case?		
<b>Banking</b>			
1	Will there be a need for local bank account(s)? If yes, in USD or local currency? Who will have access? Need POA?		
2	If local bank account, will Foreign Bank Account Reporting be required?		
3	What currency will be used, i.e., USD or local currency?		
4	Will you be bringing USD into the country?		
5	Will you bring more than \$10,000?		
6	Will you need local currency in cash when entering the country?		
7	Will you be needing cash management support, e.g., wire money to country?		
8	Are there any US Government restrictions on conducting activities in this country (e.g., Cuba, Iraq)?		
9	Are there any U.S. Economic Sanctions for payments to countries <a href="http://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx">http://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx</a>		
10	Anti-Boycott laws to be reviewed		
11	Could export control licenses be required?		
<b>Building</b>			
1	Will housing be provided by College? Type of housing?		
2	Will other space be needed? What for?		
3	Will we lease property? If yes, describe (address, description of property, amount, lease expiration, renewal options, etc.)		
4	Will we own property? If yes, describe (address, description of property, value/cost, etc.)		
5	Do we need property insurance? Liability insurance for property?		
6	Will buildings be used in a manner compatible with local zoning or other restrictions on use of the building, such as restrictions on the number of individuals who may be present in building at any given time?		

<b>Finance</b>			
1	Has business plan been approved by Budget Office?		
2	Has faculty project been reviewed by Sponsored Research Office / grant office?		
3	Who ensures local filing and other formalities, e.g., preparation and possibly filing of annual accounts and holding of annual meetings, maintenance and retention of corporate books and records?		
4	Will accounting be handled locally or from US?		
5	Will a P-card be used? Another credit card?		
6	How will other products be purchased?		
7	Will vendors be paid from US or abroad? Tax forms needed from vendors		
8	Will any income be collected locally?		
9	Will any income be collected other than student tuition/room/board payments, e.g., could any payment be characterized as a royalty (for use if Midd name etc.), interest, dividend?		
<b>Human Resources</b>			
1	Describe number and type of workers (i.e., Midd employees temporarily abroad? Midd employees on long-term assignment? Local hires? 3rd country nationals? Contractors? FT/PT?)		
2	If affiliation agreement anticipated, is it possible to second (have affiliate hire) workers?		
3	If grant-sponsored is it possible to second workers to grantor?		
4	(If applicable) Is there a totalization agreement (re: social security) between the US and this country?		
5	Will we need to withhold and remit local income or social benefit taxes?		
6	Will US or local labor laws apply?		
7	Are there mandated severance payments?		
8	Are locally compliant labor contracts required?		
9	Will there be benefits paid?		
10	Will there be interns? If yes, describe proposed arrangements (How many? Paid or not? Undergrad? Grad? For credit? etc.)		
11	What are the local time off requirements? (Including national holidays, maternity, etc.)?		
12	Are there mandated local language communication regulations?		
13	Are there special pay practices (ex: 13th month pay, maximum work hours allowed)?		
14	Frequency of pay? Hourly, weekly, monthly, yearly? Overtime? Age discrimination?		
15	Regulations re given notice and conditions of termination?		
16	Mandated local "work rules" handbook? Labor union issues?		
17	Will there be telecommuting across borders?		
18	Will there be an employment contract or other written document covering their services? Who is the employer or beneficiary of the services? Who signs (U.S. vs. locally)?		
19	Will there be a non-compete agreement?		
20	Will there be a non-disclosure agreement?		
21	Will agreement include travel arrangements back to US if expat? What about spousal travel? Tax compliance cost? Tax cash flow issue? Repatriation cost?		

22	Will compensation be localized? Net pay equivalent to US job? Other approach?			
23	Does the local operation verify, before employing an individual, that they are authorized to work on site?			
24	Will students be employed? If so, who will verify that students are authorized to work locally?			
25	Will there be a local payroll? If yes, who will process?			
26	Will employees have to be declared as employees to the local labor authorities?			
27	If individuals submit invoices as lcs, do their invoices show VAT or other enterprice number suggesting they are registered as a business or consultant?			
28	If individuals do not submit invoices with VAT or enterprice number, do they have to be reclassified as employees?			
29	For US / green card/ resident aliens of US employees - does tax reporting need to continue in US?			
30	For US / green card/ resident aliens of US Independent Contractors - does tax reporting need to continue in US?			
<b>Risk/Safety</b>				
1	Are there any unusual risks for this program (Ex: program involves minors? Political turmoil in-country?)			
2	Will United Educators insure the site/location?			
3	If students are involved, are they registered for location?			
4	Does the location have an emergency plan?			
5	Will there be a way for all participants to contact family and Middlebury?			
<b>Library and Information Services- technology</b>				
1	Has College applied for recognition under the "safe harbor" rules concerning the transmission of personal data from the European Union to the US?			
2	Has the creation of data bases or transmission of data been declared to the local data protection authorities in the countries where the local operations are conducted, e.g., France?			
3	Do we have license to use software outside the U.S.?			
4	Do the local operations have a contingency or backup plan to protect against data loss in the event local IT systems are destroyed, become inaccessible or are corrupted?			
5	Do you have equipment or software needs?			
6	Have you reviewed your needs with LIS?			
7	Is there any software jointly used and if so who is licensee?			
<b>Other Considerations</b>				
1	If research includes human subjects, have you obtained appropriate approvals?			