



TRADE UNION ADVISORY COMMITTEE
TO THE ORGANISATION FOR ECONOMIC
COOPERATION AND DEVELOPMENT
COMMISSION SYNDICALE CONSULTATIVE
AUPRÈS DE L'ORGANISATION DE COOPÉRATION
ET DE DÉVELOPPEMENT ÉCONOMIQUES

Terms of Reference of an Internship on Corporate Tax Accountability, Responsible Investment Practices and Integrity in the Financial Sector

TUAC Secretariat

Paris, revised version 11 December 2015

The Trade Union Advisory Committee to the OECD (TUAC), which secretariat is based in Paris, is offering internships between November 2015 and July 2016 to develop policy research and advocacy on corporate governance, tax accountability, and financial integrity. Internships can either be part-time or full-time, with a minimum period of three months. Compensation and benefits are set according to applicable laws in France.

Objective

The objective of the internship is to assist the TUAC in developing policy research and advocacy activities related to OECD and G20 policy processes on (i) international cooperation to prevent tax avoidance and evasion practices and (ii) long term responsible investment practices and integrity in the financial sector.

Relevant OECD and G20 initiatives include:

- the OECD/G20 Base Erosion and Profit Shifting (BEPS) Action Plan, and the Global Forum on Tax Transparency;
- OECD publications Financial Market Trends on investment and the OECD work on conflicts of interest of financial intermediaries;
- the OECD/G20 Principles of Corporate Governance and the OECD/G20 High Level Principles on Long Term; and
- the Financial Stability Board work plan to reduce misconduct risk in the banking sector,.

Activities

Under the supervision of a TUAC policy officer, the internship will include the following tasks:

- desktop research & literature review, data analysis, drafting of policy briefs, etc;
- participation in, and reporting on TUAC and OECD meetings; and
- conduct any other tasks to support the above objectives.

The expected key deliverable of the internship over a three-month period is:

- The drafting of a trade union guide on Base Erosion and Profit Shifting (10-20p).

Over a six-month period, another expected key deliverable is:

- Drafting of a trade union scoping paper on long term investment and integrity in the financial sector (10-20p).

Contractual terms

- Full-time;

- The duration of the internship is minimum 3 months, extended to another 3 months if agreement between parties; and
- Working time and working conditions, remuneration and benefits are aligned with applicable laws in France – including the Arrêté du 29 décembre 2014 relatif aux conventions de stage dans l'enseignement supérieur (NOR: MENS1429422A), delivered by the French Ministry of National Education, Higher Education and Research – and, where appropriate, with conditions set by the candidate's academic institution.

Location

- Office of the TUAC Secretariat (15 rue La Pérouse, Paris 16th); and
- Frequent meetings at the OECD Conference centre (2 rue André Pascal, Paris 16th).

Qualifications required

- Master's degree studies in economics, business management, finance and/or international policy;
- Very good English writing skills and ability to work in an English speaking environment;
- Good knowledge of the international economic and financial policy agenda; and
- Interest in the labour movement and in industrial relations aspects.

About TUAC

- TUAC is an international trade union organisation which is accountable to and funded by OECD-based national trade union confederations¹;
- TUAC represents trade union interests at the OECD and its committees; and
- TUAC operates through a small permanent Secretariat² based in Paris (10 employees).

Contact & deadlines

- Applications should be sent to Pierre Habbard habbard@tuac.org.

Background documents

Tax avoidance

- Final BEPS package for reform of the international tax system to tackle tax avoidance <http://www.oecd.org/tax/aggressive/beps-2015-final-reports.htm>
- CWC Investor Brief on Tax Evasion and Avoidance, November 2015 <http://www.workerscapital.org/priorities/shareholder-activism/campaigns/roadmap-on-responsible-tax-practices-by-pension-funds>
- 06/10/2015| Final OECD/G20 BEPS Package is historic, but comes with a price tag: Strict business confidentiality and increased complexity http://www.tuac.org/en/public/e-docs/00/00/11/1B/document_news.phtml

Tax evasion

- September 2015: Progress report to Ministers of Finance and Central Board Governors <http://www.oecd.org/tax/transparency/OECD-Secretary-General-report-to-G20-finmin-sep2015.pdf>

¹ <http://www.tuac.org/en/public/tuac/affiliates.phtml>

² http://www.tuac.org/en/public/tuac/TuacWorkDivision2014_E.pdf

- 24/09/2015| TUAC List of tax jurisdictions at-risk http://www.tuac.org/en/public/e-docs/00/00/11/0A/document_doc.phtml

Corporate governance

- G20/OECD Principles of Corporate Governance <http://www.oecd.org/corporate/principles-corporate-governance.htm>
- 25/09/2015| The review process of the OECD Principles of Corporate Governance - Assessment by the TUAC Secretariat http://www.tuac.org/en/public/e-docs/00/00/11/0D/document_doc.phtml

Long term investment

- 26/05/2015| Long Term Investment & Accountability of the Investment Chain - What the OECD should do http://www.tuac.org/en/public/e-docs/00/00/10/70/document_doc.phtml
- Infrastructure versus other investments in the global economy and stagnation hypotheses: What do company data tell us? - Adrian Blundell-Wignall and Caroline Roulet, OECD Journal: Financial Market Trends, Volume 2014/2, OECD 2015 <http://www.oecd.org/daf/fin/financial-markets/Infrastructure-versus-other-investments-Global-economy-Stagnation-hypotheses.pdf>

Corporate and financial integrity

- FSB Guidance on Supervisory Interaction with Financial Institutions on Risk Culture: A Framework for Assessing Risk Culture <http://www.financialstabilityboard.org/2014/04/140407/>
- OECD Trust and Business (TNB) Project <http://www.oecd.org/daf/ca/trust-business.htm>