



Tax and the Chief Human Resources Officer

Traditionally, disclosures in the annual report was the main publicity that tax received. Now, tax is progressively taking center stage as the subject of regulatory, media, and public scrutiny. In response, tax directors and their teams are changing emphasis from stewardship and operational activities to become catalysts for change by setting strategy and adding value as a business partner.

As a Chief Human Resources Officer (CHRO), you are likely finding the tax perspective on your business challenges is becoming increasingly prominent. The pressures arise from external sources, particularly legislative changes, as well as internally from the business's day-to-day operations and strategic priorities.

Emerging questions which the CHRO should be prepared to address:

Legislative

- How do I work with tax to manage the evolving data protection landscape for mobile employees?

Strategic

- Should I be concerned about security or privacy implications of tax data processing being conducted by offshore teams?

Operational

- What are the tax implications of my “committed versus discretionary” personnel costs?
- How can I measure the tax impact of changing discretionary spending?
- Am I taking advantage of job, hiring, or training credits that may be available locally?
- Am I considering the tax implications of global staff deployments?
- How can I ensure our employees actively manage the amount of time they are spending in other jurisdictions to avoid excessive personal and corporate tax risks?

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500[®] companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients’ most complex business challenges. To learn more about how Deloitte’s approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.