

## Senior Staff talent standard

### Global Tax and Legal Business Tax

Building a *globally uniform level of quality and capability* in our core services so that our clients experience a *consistent, exceptional Deloitte* is critical to become the undisputed leader in professional services. The following standard defines the capabilities required at the Senior Staff level for our Business Tax service line.

#### Leadership capabilities

We expect practitioners at all levels to embrace and live our purpose by challenging themselves to identify issues that are most important for our clients, our people, and for society and *make an impact that matters*. There are five Leadership capabilities that we require from all Senior Staff across the organization, regardless of service line. Behavioral anchors for each capability are described below.

Capability	Description	Behavioral anchors
<b>Living Our Purpose</b>	Identifies and embraces our purpose and values and puts these into practice in their professional life	<ul style="list-style-type: none"> <li>Lives our values and challenges others to do the same</li> <li>Demonstrates personal commitment to raising the bar and making an impact that matters</li> <li>Encourages others to find opportunities for impact; sets the pace for junior staff and peers</li> </ul>
<b>Talent Development</b>	Develops self by actively seeking opportunities for growth, shares knowledge and experiences with others, and acts as a strong brand ambassador	<ul style="list-style-type: none"> <li>Shares knowledge and experiences to support the development of peers and junior practitioners</li> <li>Actively seeks challenges and opportunities to build on existing strengths, develop new capabilities and learn from others</li> <li>Acts as a strong brand ambassador, participating in formal and informal activities focused on bringing top talent to Deloitte</li> </ul>
<b>Performance Drive</b>	Seeks opportunities to challenge self; teams with others across businesses and borders to deliver and takes accountability for own and team results	<ul style="list-style-type: none"> <li>Draws on own and others' strengths to meet personal and team objectives</li> <li>Collaborates within and across businesses and borders</li> <li>Monitors own results against objectives and seeks feedback to identify ways to improve personal and team performance</li> </ul>
<b>Influence</b>	Builds relationships and communicates effectively in order to positively influence peers and other stakeholders	<ul style="list-style-type: none"> <li>Relates effectively to people across all levels, including leaders, peers, and clients</li> <li>Asks insightful and provocative questions to understand the diverse views, interests and expectations of key stakeholders</li> <li>Adjusts communication style based on the audience in order to have maximum impact</li> </ul>
<b>Strategic Direction</b>	Understands objectives for clients and Deloitte, aligns own work to objectives and sets personal priorities	<ul style="list-style-type: none"> <li>Understands client and Deloitte objectives and takes personal accountability for aligning own work</li> <li>Communicates broader business objectives and desired outcomes to guide the work of others</li> </ul>

#### Core Professional and Technical capabilities

Below are the Core Professional and Technical capabilities for Business Tax Senior Staff:

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Provides initial recommendations based on current tax legislation across the Global Tax and Legal function to engagement leadership	<ul style="list-style-type: none"> <li>Applies knowledge and skills of relevant practices and processes (or relevant tax rules and regulations) in area of specialization to client problems</li> <li>Presents findings and recommends and implements advice independently relevant to tax and consults others as needed</li> <li>Reviews written technical advice, reports, memoranda and/or other deliverables relevant to tax laws and rules for adequacy of research conducted and appropriateness and accuracy of conclusions</li> <li>Assesses the business impact of recent developments and changes relating to area of tax specialization for clients</li> </ul>

<b>Delivery Excellence</b>	Demonstrates advanced knowledge of the key capabilities required to deliver a high quality service experience to the client	<ul style="list-style-type: none"> <li>• Proactively manages client issues and expectations</li> <li>• Gains the confidence of the client by demonstrating in client interactions an understanding of their business</li> <li>• Monitors execution of own work to ensure adherence with quality standards, serving as an example to Junior Staff (where applicable)</li> <li>• Identifies potential areas of risk and discusses those issues with project management</li> <li>• Recognizes when a client need can be addressed by one of our Tax and Legal services or products after considering applicable Deloitte policies and professional rules (e.g. independence requirements)</li> <li>• Plans and organizes business development efforts under the direction of others</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Selects appropriate methods for collecting and analyzing data, and develops informed recommendations	<ul style="list-style-type: none"> <li>• Conducts hypothesis testing to clarify the problem and its root causes</li> <li>• Interprets and synthesizes data, exercises professional skepticism to challenge data, and identifies meaningful insights to develop recommendations that most effectively support a client's business objectives</li> <li>• Teaches others how to use available knowledge networks and develops network of internal and external contacts within the organization to facilitate sharing/retrieving of information</li> <li>• Understands that competitive advantage is continuous innovation and uses experience and proven methodologies to assist in the development of solutions</li> </ul>
<b>Technology Tools and Solutions</b>	Articulates how technology enables the business and communicates this effectively to clients while ensuring appropriate technologies and methodologies are used on projects	<ul style="list-style-type: none"> <li>• Ensures team has sufficient knowledge of technology/ methodologies to complete client projects effectively by sharing best practices and tools with junior practitioners</li> <li>• Articulates how technology enables business processes and is able to communicate its value clearly to clients</li> <li>• Can speak comfortably about technology tools with clients</li> <li>• Articulates how technology enables business processes and is able to communicate its value clearly to clients</li> <li>• Translates client needs into detailed technology requirements</li> </ul>

### Service Line Technical capabilities

Below are the Service Line Technical capabilities for Business Tax Senior Staff:

<b>Capability</b>	<b>Description</b>	<b>Behavioral anchors</b>
<b>Compliance and Reporting</b>	Assists project leadership in helping clients meet compliance obligations and statutory deadlines	<ul style="list-style-type: none"> <li>• Assists client in completing timely and accurate tax and financial filings/compliance activities to meet obligations</li> <li>• Identifies and sets timelines to the main tasks within the framework of the tax compliance work</li> <li>• Discusses and recommends appropriate tax return preparation solutions to the client based on the client's needs</li> <li>• Demonstrates and applies advanced knowledge of the domestic tax system to client work and solves issues related to the compliance engagement</li> </ul>
<b>Tax Advisory and Consulting</b>	Drafts reports, identifies key issues/risks, and proposes solutions for clients on tax planning and implementation strategies	<ul style="list-style-type: none"> <li>• Proactively keeps abreast of legislative changes and ensures they are reflective in planning and client conversations</li> <li>• Understands the business implications of proposed planning for clients and ensures that tax accounting (both local and consolidated if relevant) is considered when proposing or implementing planning</li> <li>• Helps prepare recommendations regarding qualification requirements of each type of business entity and their key advantages and disadvantages</li> </ul>
<b>Tax Accounting</b>	Drafts and prepares client deliverables under direction of project management	<ul style="list-style-type: none"> <li>• Prepares advice to clients on filing requirements and documentation, as well as the effects of tax advice for tax provisions</li> <li>• Looks to senior levels for consultation on unusual items or for guidance on tax positions</li> <li>• Reconciles and advises on Effective Tax Rate (ETR)</li> <li>• Engages with practitioners across Tax and Legal service lines (e.g. International Tax for international technical issues or Transfer Pricing on transfer pricing issues)</li> <li>• Identifies and applies checking processes and frameworks</li> </ul>

---

**Tax  
Controversy  
Management**

Prepares recommendations of tax administrative and appeals system and processes and drafts advice and solutions for the client

- Participates in discussions with client regarding crucial issues and the appropriate approach/strategy involved in the tax authority audit/administrative appeal
  - Identifies and bridges gaps between the information provided by the client and information required by the tax authorities
  - Adheres to the limits that may be placed on our work where applicable such as ability to practice law, or independence restrictions for restricted clients
  - Drafts clear and succinct formal response letters or dispute application letters
-