

## Manager talent standard

### Global Tax and Legal Transfer Pricing

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 Manager level for our Transfer Pricing 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 Managers across the organization, regardless of service line. Behavioral anchors for each capability are described below.

Capability	Description	Behavioral anchors
<b>Living Our Purpose</b>	Acts as a role model, embracing and living our purpose and values, and recognizing others for the impact they make	<ul style="list-style-type: none"> <li>• Holds self and others accountable for living our values</li> <li>• Challenges self and others to make an impact that matters for our clients, our colleagues and our communities</li> <li>• Recognizes colleagues and teams for the impact they make, and helps connect their contributions with our broader purpose</li> </ul>
<b>Talent Development</b>	Develops high-performing people and teams through challenging and meaningful opportunities	<ul style="list-style-type: none"> <li>• Looks for challenges and opportunities to grow team members' expertise and talents – encourages people to stretch their capabilities</li> <li>• Supports team members' development needs through formal and informal coaching and knowledge sharing</li> <li>• Actively supports the attraction and development of top talent</li> </ul>
<b>Performance Drive</b>	Delivers exceptional client service; maximizes results and drives high performance from people while fostering collaboration across businesses and borders	<ul style="list-style-type: none"> <li>• Sets expectations for the team, aligns their strengths to tasks, and challenges them to raise the bar while providing support</li> <li>• Encourages teams to collaborate within and across businesses and borders, proactively helps make connections</li> <li>• Provides timely feedback to team members to drive high performance</li> </ul>
<b>Influence</b>	Influences clients, teams, and individuals positively, leading by example and establishing confident relationships with increasingly senior people	<ul style="list-style-type: none"> <li>• Builds productive, long-term relationships with clients and colleagues, across a broad network, based on mutual respect</li> <li>• Demonstrates an understanding of others' needs and interests, and sensitivity to the organizational and political climate</li> <li>• Adapts influencing approach to take account of individual and organizational sensitivities</li> </ul>
<b>Strategic Direction</b>	Understands key objectives for clients and Deloitte, aligns people to objectives and sets priorities and direction	<ul style="list-style-type: none"> <li>• Demonstrates an understanding of Global, Business and Member Firm strategies</li> <li>• Communicates the big picture – drives engagement by connecting the contributions of junior practitioners to broader Deloitte/client objectives</li> </ul>

#### Core Professional and Technical capabilities

Below are the Core Professional and Technical capabilities for Transfer Pricing Managers:

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Demonstrates and applies knowledge of current tax legislation, proposed/pending legislation, their implications, and understands interaction across the Global Tax and Legal function, specifically with their area of expertise	<ul style="list-style-type: none"> <li>• Understands local/country-specific tax laws and regulations to understand their implications on clients</li> <li>• Stays abreast of proposed legislation and evaluates proposed legislation to understand their implications</li> <li>• Streamlines existing client processes based on current and proposed tax legislation and their implications to promote greater efficiency</li> <li>• Reviews proposed and existing client policies to confirm their alignment with current and proposed tax legislation</li> <li>• Designs and implements tax strategies that complement client business and operational objectives</li> </ul>

<b>Delivery Excellence</b>	Demonstrates subject matter specialty and ability to share knowledge in one or more service lines within the Global Tax and Legal function	<ul style="list-style-type: none"> <li>• Shares lessons learned, best practices, deliverables via the relevant knowledge networks</li> <li>• Develops a network of internal and external contacts within the organization to facilitate sharing/retrieving of information; encourages others to make organizational knowledge more productive</li> <li>• Guides/facilitates team understanding of Global Tax and Legal function to enable effective knowledge sharing and application among junior staff</li> <li>• Guides team in applying service line-specific, Global Tax and Legal, and firm-wide agreed standard methodologies, policies, procedures, and tools</li> <li>• Recommends updates of methodologies and tools to enhance their efficiency and effectiveness</li> <li>• Develops relationships with others who have knowledge in areas outside of main area(s) of expertise in order to bring the full breadth of Deloitte services to the client</li> <li>• Understands that competitive advantage is continuous innovation, applying new knowledge</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Uses appropriate research techniques and analytical skills to enable fact-based decision making	<ul style="list-style-type: none"> <li>• Defines the scope of research activities, ensures data and documents from client/competent authority/regulators is comprehensive and supports the research questions/focus</li> <li>• Selects and recommends the appropriate resources to address research questions and enable targeted research as well as guides staff on finding appropriate resources</li> <li>• Analyzes and reviews data as well as others' analysis to spot inconsistencies, discrepancies, and omissions in data</li> <li>• Drafts complex, well-structured formal and informal communications in accordance with standard policies and procedures</li> <li>• Shares feedback with project team to help them enhance their communication skills</li> <li>• Effectively organizes and presents complex issues, results, and recommendations to project team and clients</li> </ul>
<b>Technology Tools and Solutions</b>	Uses common technology tools to improve work efficiency, effectiveness, and client service	<ul style="list-style-type: none"> <li>• Uses a wide array of technology tools and recommends the best tools and features to decrease time spent locating and capturing information (e.g. use of standard work papers for efficient data entry)</li> <li>• Uses and recommends appropriate tools to communicate and collaborate with others and actively participates in/leads virtual sessions</li> <li>• Uses advanced software application functions and tools to produce and review high quality deliverables in a timely manner and guides others in doing so</li> <li>• Leverages technology products and services to drive efficiency and resolve client issues quickly</li> <li>• Drives adoption of client focused technology tools across service line/practice</li> <li>• Spots emerging industry specific technology trends and recommends how clients can prepare for these changes</li> </ul>

### Service Line Technical capabilities

Below are the Service Line Technical capabilities for Transfer Pricing Managers:

Capability	Description	Behavioral anchors
<b>Technical Knowledge of Transfer Pricing &amp; Related Rules</b>	Demonstrates and applies technical knowledge of current transfer pricing and related rules, proposed rules, their implications, and understands the interaction between Transfer Pricing and other Global Business Tax functions	<ul style="list-style-type: none"> <li>• Drafts recommendations based on differences between OECD and foreign transfer pricing rules with local TP rules</li> <li>• Manages project team and multiple stages of the project lifecycle</li> <li>• Demonstrates detailed understanding of local or domestic TP and penalty rules</li> <li>• Demonstrates awareness of the differences between OECD and foreign transfer pricing rules with local TP rules, and knows where to access this information</li> </ul>
<b>Functional &amp; Risk Analysis</b>	Leverages analytical and communications skills to assess risk and review functional and risk profile	<ul style="list-style-type: none"> <li>• Leads client interviews and discussions</li> <li>• Assesses and reviews the overall functional and risk profile</li> <li>• Applies industry and client value-drivers analysis</li> </ul>

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**Economic  
Analysis**

Interprets, evaluates, and uses quantitative evidence to weigh advantages/disadvantages of transfer pricing positions

- Employs techniques that promote sound quantitative analysis and uses data to inform decision-making that is in best interest of the company/client
  - Identifies and applies appropriate transfer pricing methods to price transactions
  - Leverages financial/transactional data to recommend/not recommend transfer pricing positions based on client needs/business context
  - Identifies risks associated with analysis
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