

## Junior 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 Junior 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 Junior 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>	Builds own understanding of our purpose and values; explores opportunities for impact	<ul style="list-style-type: none"> <li>Behaves in accordance with Deloitte values</li> <li>Consistently challenges self to deliver outstanding quality and value</li> <li>Recognizes and explores opportunities for personal impact on clients and for colleagues and communities</li> </ul>
<b>Talent Development</b>	Demonstrates strong commitment to personal learning and development; acts as a brand ambassador to help attract top talent	<ul style="list-style-type: none"> <li>Solicits feedback to build understanding of own strengths and areas for development</li> <li>Actively participates in key learning and development opportunities for his/her level</li> <li>Acts as a brand ambassador with peers and colleagues to support attraction of top talent</li> </ul>
<b>Performance Drive</b>	Understands expectations and demonstrates personal accountability for keeping performance on track	<ul style="list-style-type: none"> <li>Ensures he/she is clear on expectations and asks clarifying questions when needed</li> <li>Is aware of own strengths and uses them effectively to deliver high quality results</li> <li>Assumes personal responsibility for achieving results and supports the team by taking on additional responsibilities when needed</li> </ul>
<b>Influence</b>	Actively focuses on developing effective communication and relationship-building skills	<ul style="list-style-type: none"> <li>Engages with others to build relationships and develop a network</li> <li>Demonstrates ability to understand the underlying interests and expectations of others</li> <li>Respects and responds with sensitivity to the concerns and viewpoints of others</li> </ul>
<b>Strategic Direction</b>	Understands how their daily work contributes to the priorities of the team and the business	<ul style="list-style-type: none"> <li>Understands objectives and desired outcomes for assigned areas of responsibility and sets personal goals accordingly</li> <li>Seeks to understand how specific areas of responsibility contribute to broader business objectives and outcomes</li> </ul>

#### Core Professional and Technical capabilities

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

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Develops knowledge of current tax legislation across the Global Tax and Legal function	<ul style="list-style-type: none"> <li>Develops knowledge of relevant tax rules and regulations and their associated processes to formulate solutions for client problems</li> <li>Conducts research and uses appropriate facts, analysis, and conclusions to draft technical advice, reports, memoranda and other deliverables relevant to tax laws and rules</li> <li>Remains current on recent developments and changes related to area of tax specialization</li> </ul>

<b>Delivery Excellence</b>	Recognizes the key capabilities required to deliver a high quality service experience to the client	<ul style="list-style-type: none"> <li>• Delivers client service according to relevant Deloitte standards, policies, and ethical principles</li> <li>• Understands the general components of and tracks progress against a work plan, assuming responsibility for assigned work and reviews for accuracy and quality</li> <li>• Develops an understanding of quality processes and risk procedures as they relate to clients, including scope</li> <li>• Understands our Tax and Legal services and products</li> <li>• Supports business development efforts through data gathering, research, or proposal development</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Collects, assimilates, and analyzes data and uses standard processes and tools to help surface and support solutions in the Tax and Legal business	<ul style="list-style-type: none"> <li>• Leads data gathering and assimilation to formulate a hypothesis and conducts an objective root cause analysis using a structured problem solving approach</li> <li>• Develops analytical models that can be interpreted convincingly and reinforce recommendations</li> <li>• Develops and validates solutions by combining insights from personal experiences and Deloitte Subject Matter Experts (SMEs) with standard methods and tools</li> <li>• Proactively shares knowledge, ideas, and information with others</li> <li>• Contributes ideas to develop solutions, consulting with others as appropriate</li> </ul>
<b>Technology Tools and Solutions</b>	Applies technology knowledge to address client business challenges	<ul style="list-style-type: none"> <li>• Is familiar with Tax and Legal's technology offerings, frameworks and methods routinely integrated within Service Line domain</li> <li>• Identifies technology components of business objectives and operations</li> <li>• Collaborates effectively with SMEs and technologists on business-technology requirements</li> <li>• Applies knowledge of technologies to strengthen client recommendations</li> <li>• Stays current on technology trends and understands how Deloitte's services and capabilities can address common client challenges</li> <li>• Comprehends how technology supports business objectives and enables core business processes</li> </ul>

### Service Line Technical capabilities

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

Capability	Description	Behavioral anchors
<b>Compliance and Reporting</b>	Conducts research on tax regimes in local and other tax jurisdictions in which clients operate	<ul style="list-style-type: none"> <li>• Prepares tax returns in the local country under various methods (e.g., Method 1, 2, and 3) of the Compliance and Reporting Services Competency Model</li> <li>• Initiates information updates across workflow management systems under local policies</li> <li>• Determines information needed to complete compliance work</li> <li>• Completes basic tax returns by incorporating understanding of client's business and its impact on tax filings</li> <li>• Adheres to required filings in client's local country that need to be completed by certain filing dates</li> <li>• Demonstrates and applies basic knowledge with respect to the tax laws on client work and of the different special tax regimes provided by any specific tax law</li> </ul>
<b>Tax Advisory and Consulting</b>	Researches and prepares draft client reports under the guidance of senior staff and project management	<ul style="list-style-type: none"> <li>• Prepares client recommendations based on tax implications of different funding and capitalization options, types of entities available for business operations, key characteristics, qualification criteria, basic operating requirements for each type of entity, and the basic taxation scheme as it relates to each type of entity, as well as the related tax filing requirements</li> <li>• Understands corporate reorganization issues and applies to existing client scenarios when preparing recommendations</li> <li>• References basic tax concepts of specialty service lines</li> </ul>
<b>Tax Accounting</b>	Prepares tax provisions using technical skills to accurately complete calculations and follow Firm policies and procedures	<ul style="list-style-type: none"> <li>• Verifies and checks tax provisions</li> <li>• Plans audits of tax provisions based on Firm policies, procedures, identification of risks, and completion of reporting documents</li> </ul>

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<b>Tax Controversy Management</b>	Researches tax authority audit/appeals process and prepares draft reports to be presented before the tax authorities in tax audits/administrative appeals	<ul style="list-style-type: none"><li>• Identifies information required from the client and collates that against tasks, timelines, and appropriate authorities</li><li>• Formulates underlying arguments of client's case and makes initial recommendations on the most effective remedy</li><li>• Applies relevant provisions of direct tax laws and/or relevant treaties when preparing recommendations</li></ul>
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