

## Senior Staff talent standard

### Global Tax and Legal Deloitte Private

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 Deloitte Private 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 Deloitte Private Senior Staff:

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Provides initial recommendations of current tax legislation across the Global Tax and Legal function	<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 address client problems</li> <li>Presents findings and recommends and implements advice relevant to tax independently, consulting as needed</li> <li>Reviews written technical advice, reports, memoranda and/or other deliverables relevant to tax laws and rules in terms of 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</li> </ul>

<b>Delivery Excellence</b>	Understands 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 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> <li>• Applies quality standards for deliverables to clients including writing quality standards, appropriate use of business verbiage, accuracy and clarity of calculations and technical explanations</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Selects appropriate methods for collecting and analyzing data, and develops informed recommendations that shape or support the client's business strategy	<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>• Maintains knowledge in the use of data, service line innovation, benchmarks, and business metrics to make critical decisions</li> <li>• Provides a vision for deliverables, develops and validates team's analysis and recommendations in context of broader project</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> </ul>

### Service Line Technical capabilities

Below are the Service Line Technical capabilities for Deloitte Private Senior Staff:

Capability	Description	Behavioral anchors
<b>Acquisition and Application of Deloitte Private Technical Knowledge</b>	Leverages knowledge of domestic and international individual and corporate tax systems relevant to taxation of privately-held enterprises and high net worth individuals	<ul style="list-style-type: none"> <li>• Understands local/country-specific individual and corporate tax laws, regulations, and filing requirements and is able to communicate, review, and provide feedback to clients</li> <li>• International Tax: Reviews, provides feedback, and builds upon draft analysis of basic to complex provisions of international double tax treaties, tax commentaries, and related documentation</li> <li>• Estate Planning: Identifies and discusses client's estate planning goals and objectives to recommend tax strategies that support client's needs, goals, and objectives and analyzes client's estate (i.e., assets and beneficiary designations)</li> <li>• Immigration Regimes: Uses experts in immigration to support/offer advice to clients on proper immigration location and arrangements by providing information on relevant immigration laws, rules, and their tax implications</li> <li>• Family Wealth &amp; Succession Planning: Prepares client recommendations with respect to family wealth regulatory environment, successions and transmission of assets, and trusts and foundations regulatory environment</li> <li>• Industry and Markets: Identifies industry specific provisions and practices and adapts analysis accordingly while continuing to develop broad industry and markets context</li> </ul>
<b>Compliance</b>	Prepares simple and complex tax returns and forms	<ul style="list-style-type: none"> <li>• Assists junior resources in the preparation of simple tax returns and tax election forms</li> <li>• Uses technology that is related to tax compliance works and is able to share knowledge with junior practitioners</li> <li>• Identifies risks and issues associated with tax returns and forms</li> <li>• Advises clients on compensation or other corporate planning processes</li> </ul>

<b>Application of Available Technology and Methodology</b>	Prepares client recommendations related to Deloitte Private practice Technologies and Methodologies to achieve efficiencies in products and services	<ul style="list-style-type: none"> <li>• Guides team and ensures appropriate technology is used by others to deliver Deloitte Private engagements, providing feedback and guidance as needed</li> <li>• Adapts tools and templates made from generic technology to suit particular engagements and recommends updates of methodologies to enhance their efficiency and effectiveness</li> <li>• Uses social media as recommended by Deloitte locally and globally and is aware of associated policies/risks</li> <li>• Assists others when using tools and technology developed for Deloitte Private</li> </ul>
<b>Relationship Management</b>	Builds, maintains, and guides others in developing client relationships through careful preparation and regular communication with current clients	<ul style="list-style-type: none"> <li>• Guides preparation and reviews client questionnaires and data requests prior to client interviews; finalizes meeting summary with clients</li> <li>• Explains rationale for collecting specific data to the client and junior practitioners</li> <li>• Ensures sufficient information is obtained and summarized accurately and that sensitive data and information is not disclosed</li> <li>• Participates in interviews by asking meaningful factual and functional questions</li> <li>• Builds new client relationships through personal reputation and network</li> <li>• Oversees and participates in the drafting of proposal and scope of services to a new client</li> </ul>
<b>Effective Management of Deloitte Private Engagements</b>	Performs and provides guidance on basic tax planning advice under supervision to high net worth clients	<ul style="list-style-type: none"> <li>• Understands client's financial/investment goals and current personal assets</li> <li>• Researches complex Deloitte Private issues and provides reasoned conclusions and arguments with appropriate documentation</li> <li>• Prepares and reviews well-articulated approaches to project, analysis, recommendations, and solutions</li> <li>• Provides guidance to junior staff on solving tax issues and how to conduct efficient tax research</li> <li>• Drafts client advice on issue resolution relation to the setup and management of the family office</li> </ul>