

Junior Staff talent standard

Global Tax and Legal Global Employer Services

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

Core Professional and Technical capabilities

Below are the Core Professional and Technical capabilities for Global Employer Services Junior Staff:

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

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

Service Line Technical capabilities

Below are the Service Line Technical capabilities for Global Employer Services Junior Staff:

Capability	Description	Behavioral anchors
Global Mobility	Develops knowledge of service areas and global mobility service delivery model variations across clients and ensures compliance by understanding individual income tax rules	<ul style="list-style-type: none"> • Collects and organizes assignee tax compliance data • Describes attributes of a service delivery model and scope of global mobility function • References Deloitte's value framework to prepare tax returns and tax equalizations • Applies major policy types (e.g., long/short term) and key policy areas to global mobility framework • Recognizes areas of risk and potential impacts and escalates appropriately to leadership
Reward Skills	Prepares flowcharts, as-is summary reports, and equity incentive plans related to Country-Specific, Cross Border and Global Rewards	<ul style="list-style-type: none"> • Articulates core components and rules of applicable legislation to clients and connects with specialists when needed • Identifies existing controls and the process documentation relating to any employer-provided remuneration and/or benefits • Identifies compensation and benefit arrangements and catalogues them for evaluation and related tax and social security treatment • Assists in 'day one' readiness in employment tax obligations, preparing registrations and other filing obligations • Identifies international plans and catalogues them for evaluation • Collects and organizes data for plan remediation and tax/social security planning • Identifies the current as-is positions for compensation reporting and tax withholding • Prepares documents for audit support and for submission to the tax authorities

**Global
Employer
Services
Technology**

Solicits and coordinates client input to determine direction and functionality of (GlobalAdvantage) GA applications

- Determines critical facts, issues and questions, and gathers the appropriate client data to support a business requirement document or obligation
 - Assists in and executes required testing and reports on results
 - Achieves efficiencies and enhances deliverables through awareness of GA offerings at a functional level and how these can meet market needs
 - Demonstrates understanding of technology risk considerations when working with client data (e.g. handling of PII)
 - Recognizes areas of risk and potential impacts (project, financial, legal, regulatory) and escalates appropriately to Managers
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