

## Manager 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 Manager 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 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 Global Employer Services Managers:

| Capability                | Description   | Behavioral anchors   |
|---------------------------|---|--|
| <b>Tax Laws and Rules</b> | 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> |

- Shares lessons learned, best practices and deliverables through the relevant knowledge networks
- 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
- Guides/facilitates team understanding of Global Tax and Legal function to enable effective knowledge sharing and application among junior staff
- Guides team in applying service line-specific, Global Tax and Legal, and firm-wide agreed standard methodologies, policies, procedures, and tools
- Recommends updates of methodologies and tools to enhance their efficiency and effectiveness
- 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
- Understands that competitive advantage is continuous innovation, consistently applying new knowledge to client situation
- Defines the scope of research activities, ensuring data and documents from client/competent authority/regulators is comprehensive and supports the research questions/focus
- Selects and recommends the appropriate resources to address research questions and enable targeted research as well as guides staff on finding appropriate resources
- Analyzes and reviews data as well as others' analysis to spot inconsistencies, discrepancies, and omissions in data
- Drafts complex, well-structured formal and informal communications in accordance with standard policies and procedures
- Shares feedback with project team to help them enhance their communication skills
- Effectively organizes and presents complex issues, results, and recommendations to project team and clients

**Delivery Excellence**

Demonstrates subject matter specialty and ability to share knowledge in one or more service lines within the Global Tax and Legal function

**Analytical Thinking and Problem Solving**

Uses appropriate research techniques and analytical skills to enable fact-based decision making

**Technology Tools and Solutions**

Uses common technology tools to improve work efficiency, effectiveness, and client service

- 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)
- Uses and recommends appropriate tools to communicate and collaborate with others and actively participates in/leads virtual sessions
- Uses advanced software application functions and tools to produce and review high quality deliverables in a timely manner and guides others in doing so
- Leverages technology products and services to drive efficiency and resolve client issues quickly
- Drives adoption of client focused technology tools across service line/practice
- Spots emerging industry specific technology trends and recommends how clients can prepare for these changes

## Service Line Technical capabilities

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

| Capability             | Description  | Behavioral anchors  |
|------------------------|--|---|
| <b>Global Mobility</b> | Examines global mobility programs to assess whether they achieve individual tax and social security compliance and payroll reporting requirements, minimize potential for tax authority reviews, and manage both the individual and corporate tax and compliance risks inherent in global deployment | <ul style="list-style-type: none"> <li>Understands all aspects/provisions of global mobility programs, across the lifecycle of assignments – pre-departure, cost projections/analysis, tax planning, compensation package, relocation, on-assignment support, compensation delivery, benefits, payroll, compensation data compilation and reporting, tax, repatriation</li> <li>Understands the various approaches to global mobility operational structure and service delivery</li> <li>Designs global mobility service model, reviewing the existing structure against program drivers, understanding client needs, identifying options, and making recommendations</li> <li>Understands the end-to-end mobility compensation and payroll process from calculation of the balance sheet to the initiation of home and host payroll, to pay/no-pay and shadow pay instructions, to validation of required gross ups to payroll reconciliation</li> <li>Understands mobility compensation collection process and reviews data provided to identify gaps as well as understands the impact of compensation on home and host country tax returns and shares data effectively to ensure consistent reporting</li> <li>Understands inbound and outbound global mobility taxation issues and advises how to mitigate double taxation</li> <li>Applies treaty knowledge of residency and dependent personal services articles of applicable treaties to advise clients</li> <li>Understands pension and social security rules, regulations, and pending legislation to assist clients in reviewing and fulfilling local social security obligations</li> <li>Uses understanding of tax equalization policies, and their impact on employees on international assignments to review and advise on client's tax equalization policies and processes</li> <li>Understands and provides consultation on business traveler compliance under a framework that helps to identify travelers, define roles within the organization and initiate subsequent compliance requirements</li> <li>Understands and provides consulting regarding strategic mobilization of talent to align with a client's broader talent and business priorities</li> </ul> |
| <b>Rewards Skills</b>  | Demonstrates subject matter specialty and ability to apply knowledge of policies, processes and regulations to client/business issues related to Country-Specific, Cross Border and Global Rewards   | <ul style="list-style-type: none"> <li>Consults on executive compensation by determining needs, creating compensation packages, designing and implementing plans, and advising on tax implications</li> <li>Provides global equity consulting expertise, assessing client withholding obligations in different jurisdictions, determining optimal equity types for tax purposes, advising on corporate tax deductions, assisting with tax preferential treatment, and determining reporting and withholding taxable amounts attributable to multiple countries</li> <li>Provides merger and acquisition solutions, performing analysis of compensation and benefit arrangement to understand deal implications, providing recommendations based on due diligence, and performing post acquisition consulting</li> <li>Performs pension and social security consulting, reviewing existing plans/programs for tax and operational efficiency, recommending changes to maximize benefits, reviewing errors to identify possible remediation efforts, advising on the tax and social security preferential treatment, and identifying opportunities</li> <li>Performs global compensation, benefits and pension consulting, collecting and analyzing data for tax compliance, identifying process efficiencies and improvements, identifying high level remediation strategies, and conducting technical analysis of all aspects of taxation on global compensation</li> <li>Provides consulting regarding operational controls in place for rewards programs, reviewing as-is controls environment and process documentation to identify control gaps and/or deficiencies, assisting in qualifying/quantifying exposure for inadequate controls, and identifying potential changes to controls to remediate deficiencies</li> </ul>   |

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**Global  
Employer  
Services  
Technology**

Designs, develops, and deploys technology tools to internal and external clients

- Analyzes client technologies in relation to how they enable clients to meet their goals and recommends enhancements
  - Identifies technology product/service synergies and recommends integrated product/service(s) that address client needs
  - Researches technology and gleans client feedback to inform brainstorming and development of future technology
  - Leverages technology expertise to client relationships to define project scope and engage resources
  - Serves as a technology subject matter expert, reviewing training content and sometimes delivering training
  - Uses advanced technology skills and application knowledge to troubleshoot complex client issues and trains team members on other support-related activities
  - Provides editorial review of training, technical documentation, and marketing deliverables
  - Demonstrates understanding of technology specific contractual concepts and reviewing statements of work, and identifying out-of-scope requests
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