

Manager talent standard

Global Tax and Legal R&D Government Incentives

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

Core Professional and Technical capabilities

Below are the Core Professional and Technical capabilities for R&D Government Incentives Managers:

Capability	Description	Behavioral anchors
Tax Laws and Rules	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"> • Understands local/country-specific tax laws and regulations to understand their implications on clients • Stays abreast of proposed legislation and evaluates proposed legislation to understand their implications • Streamlines existing client processes based on current and proposed tax legislation and their implications to promote greater efficiency • Reviews proposed and existing client policies to confirm their alignment with current and proposed tax legislation • Designs and implements tax strategies that complement client business and operational objectives

Delivery Excellence	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"> • Shares lessons learned, best practices, deliverables via 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, applying new knowledge
Analytical Thinking and Problem Solving	Uses appropriate research techniques and analytical skills to enable fact-based decision making	<ul style="list-style-type: none"> • Defines the scope of research activities, ensures 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
Technology Tools and Solutions	Uses common technology tools to improve work efficiency, effectiveness, and client service	<ul style="list-style-type: none"> • 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 R&D Government Incentives Managers:

Capability	Description	Behavioral anchors
Identification of Incentives Opportunities for R&D and Government Incentives Projects	Plans scope for R&D and GI projects by gathering and analyzing information, taking part in client interviews, assessing feasibility of incentive projects and defining potential structuring of incentive opportunities	<ul style="list-style-type: none"> • Skillfully manages discussions with client and gathers data critical to the screening of incentives opportunities for R&D and GI and further application • Employs techniques that promote sound quantitative analysis and uses data to make informed decision-making that is in best interest of the company/client • Leverages quantitative evidence to recommend/not recommend R&D and government incentive programs based on client needs/business context • Explains techniques, calculations, and analyses to staff and clients in a manner that ensures understanding • Defines ability in defining a work plan for a structure of incentive opportunities at a Global, Regional or Local level • Manages audits from authorities from start to finish • Manages WIP/billing/cash collection processes • Takes full ownership of and is heavily involved in proposal process for smaller project engagements

Management of Incentives/Funding Engagements	Successfully manages R&D and GI engagements relating to incentive application as well as claims, negotiations and audit/revision processes	<ul style="list-style-type: none"> Leads the process of drafting application for R&D and GI incentives, as well as cost/expenditure calculation Manages negotiation process relating to R&D and GI Manages audit process relating to R&D and GI
Technical Knowledge of R&D and Government Incentive Related Rules	Assists clients with R&D and GI by applying knowledge of regional or local rules and practice for incentive programs, eligibility processes or cost calculations	<ul style="list-style-type: none"> Acquires general understanding of local, regional, and international R&D and government incentive programs to stay abreast of current programs and understand their interplay with other tax specialty areas (e.g., transfer pricing, international tax, IP) Work in collaboration with other team members (including non-tax professionals) to evaluate client business situation, including industry specifics and identifies relevant R&D and government incentive programs Recommends programs that maximize incentive opportunities Uses R&D and government incentive specific technologies in an appropriate manner, to achieve efficiencies and enhance deliverables Reviews and confirms R&D and government incentives program applications and ensure relevant forms are appropriately completed and adhered to application standards and leverage templates Performs thorough review of R&D and government incentives program applications, confirming applications best showcase client needs Reviews reports/oversees staff who draft reports that fulfill audit requirements/support audit processes Helps clients successfully apply for government incentives programs
Application of Available Technology and Methodology	Demonstrates knowledge and appropriate application of Technologies and Methodologies (with a specific use for R&D and GI)	<ul style="list-style-type: none"> Knows how to use R&D and GI specific technologies/or generic technologies with a specific R&D and GI purpose/set-up Skillfully and optimizes/promotes the use of these technologies to achieve efficiencies in products and services Applies R&D and GI specific working methodologies, including for global and regional engagements