The 2018 Payroll Operations Survey
Summary of results
Executive summary
Explore the results of the 2018 Payroll Operations Survey

This year’s survey focused on questions associated with payroll in the following areas:
- Operations
- Technology
- Global outsourcing
- Taxation
- Quality and continuous improvement

The survey targeted experienced professionals in a wide range of industries who lead or are directly involved with the payroll function through in-house processing, outsourcing, or a shared services function at their respective organizations. Explore the results of the 2018 Payroll Operations Survey. The companies ranged in size from fewer than 10,000 active employees to approximately 200,000 active employees. This year we expanded the number of companies to include a wider range of organization sizes. Where logical, we’ve broken down the responses by groupings (smaller to larger organizations) to make the data relevant for different company populations.

We’ve also taken a broader view into the systems and service delivery models within each of the global regions: North America (NA); Asia Pacific (APAC); Europe, Middle East, and Africa (EMEA); and Latin America (LA), providing insights into the similarities and differences among them. One of the key themes from a global perspective is that many global organizations don’t have complete visibility into their global payroll operations but are looking to gain better understanding of holistic operations.
Executive summary
continued

Some of the key findings and trends identified from the survey responses include:

- **39%** of organizations currently use a cloud-based payroll solution
- **21%** are evaluating moving payroll to the cloud
- **6%** are already using some aspect of process automation for payroll processing
- **16%** are planning to implement process automation for payroll processing

**Top 3 areas for improvement:**
- Compliance and controls
- Payroll accuracy
- Integration of various technologies

**Online payroll self-service functionality is widely used, with 83% of respondents offering the ability to view pay statements online.**

**Global companies report tax compliance challenges in three areas:**
- Employee mobility and determining tax withholding
- Reporting of local payroll taxable income
- Year-end processing

**Full payroll outsourcing is more common outside of North America; however, satisfaction with the payroll outsourcing arrangement is higher in North America.**

We hope you find the results of this year’s survey useful. If you have any questions regarding the survey or specific payroll operations or tax challenges, please don’t hesitate to reach out to the payroll and employment tax specialists listed at the end of the report, or to me directly.

With best regards,
Beth Shanton
Managing Director
Human Capital HR Transformation
Deloitte Consulting LLP
+1 404 631 2336
bshanton@deloitte.com

Grace Melton
Partner
Global Employer Services
Deloitte Tax LLP
+1 404 220 1742
grmelton@deloitte.com

Legend of geographic regions
North America (NA)
Asia Pacific (APAC)
Europe, Middle East, and Africa (EMEA)
Latin America (LA)
Survey highlights

1. Company demographics
   - In more than half of the organizations surveyed, payroll reports to finance with the exception of organizations having 50,000–99,000 employees, where payroll tends to report to HR or shared services.

2. Global payroll
   - Globally, 56 percent of respondents do not have a shared services center that includes payroll, while 44 percent do have one.
   - 16 percent of respondents are managing their payroll processing regionally, while the majority of the other respondents are not global organizations and pay employees from one central country.

3. Payroll operations
   - 89 percent of respondents have online payroll self-service functionality.
   - 83 percent of respondents offer employees the ability to view pay statements online.
   - 37 percent of respondents determine whether to process payroll corrections on a case-by-case basis, while 24 percent process payroll corrections during the next payroll cycle.

4. Payroll outsourcing
   - The North America region, followed by EMEA region, outpaces other global regions in terms of scope of payroll services outsourced.
   - In the US, 69 percent of respondents are satisfied or highly satisfied with their current outsourced payroll service arrangement.
   - The top three areas of focus for payroll vendor services are compliance controls, process and technology integration, and payroll accuracy.

5. Technology
   - 39 percent of respondents are currently using cloud-based technologies for payroll functions, while 21 percent are considering moving to the cloud in the near future.
   - Only 6 percent of respondents are using RPA technology to support payroll functions, while 79 percent are either unsure if they will use RPA or are not in favor of using RPA.

6. Compliance and taxation
   - 35 percent of respondents indicate the accuracy of withholding calculations for regular or supplemental pay is their greatest challenge.
   - 40 percent of respondents use travel and expense data to track US domestic business travelers, but 36 percent do not track or are not sure how or if they track their US domestic travelers.
   - The top three payroll challenges related to globally mobile employees are determination of tax withholding obligations, reporting of taxable compensation to local payroll, and year-end processing procedures.

7. Quality and continuous improvement
   - 63 percent of respondents report having governance policies covering the payroll function.
   - 81 percent of respondents conduct periodic reviews of their payroll process.
   - 75 percent of respondents have Service Level Agreements (SLAs) established, which they track and monitor.
Section 1
Company demographics

Overview
This year’s survey captures responses from a wide variety of organizations spanning seven different industries, ranging in employee size from a few hundred to several hundred thousand. This section sets the foundation for the types of organizations that participated and how they are structured and staffed.

Question 1:
What is your company’s primary industry?

- 32% Consumer and industrial products
- 24% Financial services
- 12% Energy and resources
- 11% Professional services
- 10% Life sciences and health care
- 8% Technology, media, and telecommunications
- 3% Public sector
Smaller organizations tend to have a lower ratio due to the requirement for a minimum number of FTEs to support the payroll function.

In contrast, larger organizations have much higher ratios, implying a degree of scale and efficiency achieved.
Similar to the 2014 survey responses, the vast majority of respondents have payroll reporting to HR or finance; however, there has been a continuing trend of payroll reporting to shared services.

Organizations with between **50K and 99.9K employees** tend to have a greater occurrence of payroll reporting to HR or shared services. Other organizations tend to have payroll operations reporting to finance.

**Where does payroll report by company size?**
Section 2
Global payroll

Overview
Nearly half of the survey respondents (49 percent) either currently have a global payroll strategy or plan to develop one. **Ten percent** of the respondents operate in all four of the global regions. The consumer and industrial products industry remains the most regionally diverse with a presence in three or more of the global regions.

Breakdown of global respondents
76% have a presence in North America
27% have a presence in Latin America
57% have a presence in Europe, Middle East, and Africa
48% have a presence in Asia Pacific
More than 10 percent of respondents process payroll for more than one global region. The consumer and industrial products and financial services industries are the most regionally diverse, on average present in three or more global regions. Life sciences and health care and public sector are the least regionally diverse industries.

Question 5:
Which global regions do you process payroll for today?

Question 6:
How many countries do you support in each global region?

Regions where payroll is processed

Average number of countries supported in each region
Does your organization have a payroll shared services center?

**Forty-four percent** of respondents indicate they have a shared services center containing the payroll function.

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<thead>
<tr>
<th>Yes</th>
<th>44%</th>
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<tbody>
<tr>
<td>No</td>
<td>56%</td>
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</tbody>
</table>

Regional shared services center locations

Of the 44 percent of respondents who have a shared services center containing payroll, 55 percent only operate a center in the United States. The remainder operate a center in one or more of the global regions with North America being the most prevalent, followed closely by EMEA and APAC regions.

Eighty-two percent of respondents have shared services in one region, while only 5 percent have shared services in all four global regions.
Question 8: How do you manage responsibility for global payroll processing?

The majority of respondents pay employees in one country by processing payroll from a single central location.

The second-largest group of respondents (16 percent) indicate that they currently operate on a regional payroll-processing model. Most organizations expanding operations outside their home country tend to postpone developing a global payroll strategy once they find the regional payroll-processing model works for them.

Twelve percent process payroll within each individual country. This model tends to have multiple disparate payroll systems that do not communicate with each other.
**Question 9:** Does your organization have plans to develop a global payroll strategy?

**Plans to create a global payroll strategy** *(responses from global organizations)*

Nearly half of the respondents *(49 percent)* either currently have a global payroll strategy or plan to develop one.

<table>
<thead>
<tr>
<th>Yes</th>
<th>No (one already exists)</th>
</tr>
</thead>
<tbody>
<tr>
<td>41%</td>
<td>8%</td>
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</table>

The remaining *(51 percent)* have no plans or are not sure.

<table>
<thead>
<tr>
<th>No (no plans)</th>
<th>Not sure</th>
</tr>
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<tbody>
<tr>
<td>36%</td>
<td>15%</td>
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</table>

**Future plans for a global payroll strategy** *(responses from global organizations)*

Of the *(41 percent)* that plan to develop a global payroll strategy, *(56 percent)* are in the process of implementing one.

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<thead>
<tr>
<th>Yes (it is already in progress)</th>
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<tbody>
<tr>
<td>56%</td>
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The remaining *(44 percent)* have plans to implement one based on the following timeline:

<table>
<thead>
<tr>
<th>Yes (but timing is undefined or not known)</th>
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<tr>
<td>29%</td>
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<table>
<thead>
<tr>
<th>Yes (within 12 months)</th>
<th>Yes (within 3 years)</th>
</tr>
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<tr>
<td>6%</td>
<td></td>
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<table>
<thead>
<tr>
<th>Yes (within 3 years)</th>
</tr>
</thead>
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<tr>
<td>9%</td>
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Section 3
Payroll operations

Overview

- **89%** of respondents offer online payroll self-service with a 21% increase in the option to elect and/or update voluntary deductions online in the past three years.

- **37%** of respondents evaluate whether to process off-cycle payment corrections on a case-by-case basis.

- **24%** process payment corrections on the next on-cycle.

- **23%** process off-cycle payment corrections based on a defined policy or practice.

- **11%** of respondents that do not offer online payroll self-service have fewer than 1,000 employees.
There has been a 21 percent increase in the last three years in organizations providing online self-service for electing and/or updating voluntary deductions and viewing garnishment details.

Offering employees the ability to view (and print) online pay statements and annual payroll tax documents (i.e., W-2 forms in the US) continue to be the most prevalent self-service transactions.
Across geographical locations, the types of online self-service provided to employees are widely consistent.

Eighty-nine of respondents offer some type of online payroll self-service to their employees. This trend indicates companies are focusing on cost-effective methods to deliver information to employees to manage customer support and provide flexibility to enhance the employee experience.
How do you process payroll corrections in your organization?

More than a third (37 percent) of respondents prefer to evaluate whether to process payroll corrections in their organization on a case-by-case basis.

Of the 23 percent of respondents that process payroll corrections based on policy/practice, 42 percent run an off-cycle correction if the issue resulted in a difference to the employee that exceeds a defined flat-dollar amount.

About a quarter (24 percent) process the corrections in the next on-cycle.

The descriptions of each method are included below:

**Case-by-case basis** are payment corrections that the payroll department plans to process after the issues are reviewed. No specific guidelines as to the amount or a particular company policy are followed. Instead, the issues are reviewed and then a decision is made to process an off-cycle correction.

**Next on-cycle** are payment corrections that the payroll department plans to process with the next normally scheduled payroll. No off-cycle payrolls are processed for payment corrections.

**Policy or practice** are payment corrections that the payroll department plans to process based on the company’s standard policy or practice for processing off-cycle payrolls.

**As required by law** are payment corrections that the payroll department plans to process only if it is required by law. An example would be a termination in the state/province that requires final payment to an employee to be paid by a certain time.
Payroll corrections
Which policy or practice do you follow for payroll corrections in your organization?

Payroll corrections by geography
Types of processing payroll corrections by geographic region

Nearly half of the respondents in the Asia Pacific region determine whether to perform corrections on a case-by-case basis. While 32 percent of respondents in the United States determine whether to perform corrections on a case-by-case basis, 27 percent of respondents perform corrections during the next on-cycle payroll.

- We do not run any off-cycle payrolls to process corrections—all corrections are made with the next on-cycle
- We do not have a policy governing corrective off-cycle payrolls—the decision to process an off-cycle correction is made on a case-by-case basis
- Run an off-cycle correction only when requested by employees and/or managers
- Run an off-cycle correction only when required by law
- Run an off-cycle correction if the issue resulted in a difference to the employee that exceeds a defined flat-dollar amount
- Run an off-cycle correction if the issue resulted in a difference to the employee that exceeds a defined percentage of earnings
- Run an off-cycle correction for all payment issues regardless of the amount or percentage difference
- Run an off-cycle to make a correction based on another policy or practice
Section 4
Payroll outsourcing

Overview
Regardless of an organization’s payroll operating model, nearly all organizations outsource some portion of their payroll function to help manage costs, risks and exposure, skilled staffing concerns, and highly administrative/paper-driven tasks. Full business process outsourcing (BPO) for payroll is more commonly seen in the United States and Europe, Middle East, and Africa region and to a lesser degree Asia Pacific and Latin America regions.
Sixty percent of organizations using full payroll BPO are in the **financial services industry**, such as insurance, asset management, real estate, and banking and securities, and in the **consumer and industrial products industries**, such as manufacturing, retail, distribution, and hospitality and leisure.
Which payroll services do you outsource to an external vendor?

Outsourcing payroll functions is far more common in North America than in other global regions. The most commonly outsourced functions include payroll tax preparation, year-end tax form printing and distribution, and time and attendance.
Organizations with more than 50,000 employees are more likely to selectively use outsourced services largely due to their economies of scale and justification for in-house processing. In addition, complex business and legal/regulatory requirements may further hinder the ability to create a viable case for outsourcing; however, many of the largest organizations still use outsourcing for the areas that pose the highest risk or require specialized knowledge and training.

Outside North America, organizations with fewer than 20,000 employees are more likely to outsource portions of the payroll function.
Question 13: Describe your overall level of satisfaction with your outsourced payroll service arrangement.

On average, 70 percent of respondents in North America had a payroll outsourcing arrangement and of those, 86 percent were satisfied or very satisfied.

Outside North America, only 21 percent of respondents had payroll outsourcing arrangements, but on average, 89 percent of those were satisfied or very satisfied.
How many years has the current outsourcing services contract been in place?

In North America, outsourcing relationships with payroll service vendors are mature with 46 percent of respondents having their contracts in place for more than seven years and 41 percent of contracts in place for fewer than three years.

Outside North America, payroll outsourcing relationships are continuing to mature and develop with only 29 percent of contracts in place for more than seven years and 50 percent of contracts in place for fewer than three years.

Compared to the 2014 survey results, there has been little change in the outsourcing services contract durations in North America; however, the outsourcing relationships outside North America have continued to mature as shown by the increase in seven-year contracts from 14 percent to 29 percent and decrease in contracts that are fewer than three years from 60 percent to 50 percent.
**Question 15:**
**In terms of payroll outsourcing, which of the following do you consider your top areas for focus or improvement relating to outsourced payroll vendor services?**

Even the organizations that are most satisfied with their outsourcing arrangements seek opportunities to improve vendor relationships and services provided.

The top areas of focus or improvement relating to outsourced payroll vendor services are: compliance and controls, payroll accuracy, process and technology integration, and cost savings and productivity improvements. These priorities are nearly identical to those identified three years ago.
Section 5
Technology

Overview
The survey responses confirm that payroll departments are shifting their systems toward cloud-based solutions, also known as software as a service (SaaS). Three years ago, only 14 percent of companies had migrated to processing payroll in the cloud, while by 2018 that number has increased to 39 percent; however, this increase is primarily in North America. Despite the increase in cloud-based solutions, enterprise resource planning (ERP) systems continue to be prevalent in North America, especially in organizations with more than 20,000 employees.
Question 16:
What service delivery arrangement applies to the majority of employees in each global region?

North America has a higher percentage of in-house and hosted payroll models, but almost no respondents using multiple outsourcing vendors or the aggregators model, which are both used at a higher degree in the other global regions.

The descriptions of each service delivery model are included below:

**In-house** means that the payroll system and payroll processing team reside within your organization.

**Hosted** means that the payroll system resides on a third party’s servers, but processing the payroll is done by the team within your organization.

**Outsourced** means that the system is maintained by a third party, and processing responsibility resides with the third party.

**Aggregator** is an outsourced arrangement where one vendor manages multiple local-country vendors and consolidates the payroll results.
Question 17: What is the payroll technology used in North America for companies that have more than 20K employees?

Organizations in North America with more than 20,000 employees have a higher prevalence of in-house or hosted ERP systems and the use of ADP as an outsource provider.

These larger organizations tend to have fewer payroll solution options that can handle their volume and complexity.
Question 18: What is the payroll technology used in North America for companies that have fewer than 20K employees?

Organizations in North America with fewer than 20,000 employees tend to be a better fit with outsource providers’ standardization expectations and have a wider range of solutions reported by respondents.

Sixteen percent use a variety of other systems.

Thirty-three percent use an ADP technology platform.
Question 19:
Is your organization considering the use of software as a service (SaaS), also referred to as cloud-based technology, to support payroll functions?

Cloud-based payroll solutions have seen an increase in adoption and acceptance by organizations as functionality, security, and confidence with the applications has grown.

**Companies considering cloud solutions**

*Thirty-nine percent* of survey respondents are already using a cloud-based system to process payroll—an increase from *14 percent* three years ago.

The number of respondents who are not considering a cloud-based payroll solution *dropped from 34 percent to 17 percent* over the last three years.

Twenty-one percent are planning on transitioning to the cloud.

Of the *17 percent* that indicate they are not planning to transition payroll to the cloud:

- 42% satisfied with current solution
- 13% not cost-effective
- 13% unfamiliar with SaaS
- 6% data security concerns
- 16% not part of company strategy
- 13% not needed

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**2014 responses**

- 26% already using SaaS technology
- 26% not sure
- 34% no
As RPA technology matures and becomes more well-known in the marketplace, the trend indicates that more organizations will adopt some form of this processing capability.
Section 6

Compliance and taxation

Overview
Increasingly mobile employee populations continue to create tax challenges for employers. Tracking employee work locations and determining where and when a tax liability arises represent significant impediments to tax compliance. While many respondents indicated either an increased awareness of the tax requirements or the implementation of more robust compliance programs, more than half indicated that they currently seek to outsource processing of these withholding and reporting obligations.
Question 21: What issue represents the greatest challenge in terms of payroll tax compliance?

According to respondents, the most significant challenge in terms of payroll tax compliance is the accuracy of tax withholding calculations for regular or supplemental pay. Tracking short-term business travelers ranks second, which reflects a continuing trend of organizations seeking to be in compliance with state tax withholding regulations.
The primary method used to track employee business travel is through the company’s travel and expense data. Use of travel and expense data increased by 7 percent from three years ago, and at the same time employee self-reporting of work location increased by 6 percent. This shows a greater dependency on accurate travel and expense data to be able to maintain employee business travel for work location purposes.

Seventy-eight percent of respondents who track domestic business travel only use one method to do so.
Question 24:
If you have globally mobile employees/expatriates, which of the following do you consider your top payroll-related challenges or risks?

Determining tax withholding obligations and reporting of taxable compensation to local payroll continue to be the top two payroll challenges related to globally mobile employees.
Question 25:
Which of the following are in place to address global mobility/expatriate payroll processing challenges and risks?

To address many of the challenges associated with global payroll and tax processing, a majority of companies outsource payroll processing and/or tax reporting. In 2018, fewer respondents are using payroll tax guidelines for each jurisdiction where they have employees, which may suggest more reliance on outside providers and vendors.
Section 7
Quality and continuous improvement

Overview
Despite payroll being a mature function within most organizations, it continues to present challenges and opportunities for improving service delivery. More often, organizations are relying on formally established governance models and analytics to manage the processes and results produced by the payroll function.
Question 26:
Which of the following topics are defined by your organization’s governance policies?

- Payroll cutoffs, timing, and deadlines: 70%
- Payroll processes: 68%
- Payroll system security: 56%
- Payment requests, corrections, and authorizations: 55%
- Payroll system configuration and maintenance: 40%
- Payroll processes: 68%
- Not applicable—we do not have governance policies covering payroll: 8%
- Not sure: 10%

Question 27:
Are Service Level Agreements (SLAs) established with the payroll department’s customers and third-party vendors?

- Yes, vendors only: 21%
- No SLAs with customers or vendors: 42%
- Yes, both customers and vendors: 22%
- Not sure: 13%
- Yes, customers only: 2%
Question 28:
What are the key performance indicators (KPIs) that payroll operations regularly tracks and monitors?

Of the respondents who track and monitor KPIs, more than 90 percent track five or fewer indicators with the average respondent tracking three different indicators.

### KPIs tracked and monitored by payroll operations

<table>
<thead>
<tr>
<th>KPI</th>
<th>Percentage of Respondents</th>
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<tbody>
<tr>
<td>Not applicable—no defined KPIs</td>
<td>38%</td>
</tr>
<tr>
<td>Cycle time to process payroll</td>
<td>25%</td>
</tr>
<tr>
<td>Payment errors as a percentage of total payroll payments</td>
<td>20%</td>
</tr>
<tr>
<td>Days to resolve payroll errors</td>
<td>18%</td>
</tr>
<tr>
<td>KPI are defined but not monitored or tracked</td>
<td>18%</td>
</tr>
<tr>
<td>Timelines in submission of statutory returns</td>
<td>17%</td>
</tr>
<tr>
<td>Manual/voided payments/stop payments as a percentage of total payroll payments</td>
<td>17%</td>
</tr>
<tr>
<td>Average overall cost of producing a pay slip</td>
<td>9%</td>
</tr>
<tr>
<td>Untimely payroll payments as a percentage of total payroll payments</td>
<td>9%</td>
</tr>
<tr>
<td>Percentage of payroll payments that include pay adjustments</td>
<td>8%</td>
</tr>
<tr>
<td>Percentage of accurate statutory returns</td>
<td>6%</td>
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<tr>
<td>Cost of payroll processes as a percentage of total payroll cost</td>
<td>5%</td>
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<tr>
<td>Cost of payroll systems as a percentage of total payroll cost</td>
<td>4%</td>
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</table>
**Payroll service delivery and processing challenges**

<table>
<thead>
<tr>
<th>Challenge</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Accuracy and timing of payroll inputs</td>
<td>19%</td>
</tr>
<tr>
<td>Entry and approval of worked and absence time</td>
<td>9%</td>
</tr>
<tr>
<td>Inbound integrations and reporting of payroll data</td>
<td>9%</td>
</tr>
<tr>
<td>Tracking and reporting mobile employees or changes in employee locations</td>
<td>7%</td>
</tr>
<tr>
<td>Complex processes or lack of process standardization</td>
<td>7%</td>
</tr>
<tr>
<td>Vendor management and/or dissatisfaction with outsource vendor</td>
<td>7%</td>
</tr>
<tr>
<td>Limited available talent and retention of staff</td>
<td>6%</td>
</tr>
<tr>
<td>Manual processes</td>
<td>5%</td>
</tr>
<tr>
<td>Maintaining payroll compliance</td>
<td>4%</td>
</tr>
<tr>
<td>Other challenges</td>
<td>4%</td>
</tr>
<tr>
<td>Outdated or limited systems</td>
<td>3%</td>
</tr>
<tr>
<td>Tax reporting and filing</td>
<td>3%</td>
</tr>
<tr>
<td>Lack of policies, procedures, and/or controls</td>
<td>2%</td>
</tr>
<tr>
<td>Company growth in employees, countries, and/or states/jurisdictions</td>
<td>2%</td>
</tr>
<tr>
<td>Multiple, inconsistent, and/or decentralized systems</td>
<td>2%</td>
</tr>
<tr>
<td>Ad hoc or urgent requests</td>
<td>2%</td>
</tr>
<tr>
<td>Payroll budget and expenses</td>
<td>2%</td>
</tr>
<tr>
<td>Stabilizing processes and systems</td>
<td>2%</td>
</tr>
<tr>
<td>Managing the payroll operations schedule</td>
<td>2%</td>
</tr>
<tr>
<td>Corrections and adjustments</td>
<td>2%</td>
</tr>
<tr>
<td>Employee relations</td>
<td>1%</td>
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**Question 29:** What are your biggest payroll service delivery and processing challenges?

The most common challenges that payroll teams experience are associated with the receipt of inputs to processing payroll, often from outside sources and exceeding the defined cutoffs and deadlines. Respondents report issues with the accuracy and timeliness of the information provided, employees and managers not completing and approving time cards, and difficulties loading data into the payroll system from upstream systems.
Acknowledgments

We would like to thank everyone who contributed their time, experience, and insights by participating in the survey. We would also like to thank and acknowledge those Deloitte colleagues who contributed to the survey effort and creation of this report including Shruti Raj, Grae Gray, Joy Weidling, Somnath Ghatuary, Besa Glasgow, Naina Sabherwal, Nirav Patel, Peter Kebuz, Pramila Sahu, Vijayender Vadi, Saloni Rajpal, Akanksha Arora, Ashley Molyneaux, Premjit Das and Scott Greebon.

For further information

Deloitte Consulting LLP and Deloitte Tax LLP provide a broad range of human resources transformation and employment tax services. These services are designed to accommodate both large and small employers across an array of industries and geographical markets. Our services are tailored to our clients’ specific needs, using established methodologies and strategies.

In addition, Deloitte provides services using a multidisciplinary coordinated approach with Human Capital including HR transformation and employee benefits; payroll tax and accounting; and risk management. This multifunctional approach allows us to provide a dynamic perspective to our clients’ payroll issues through technical experience, thought leadership, and innovation around core business issues: financial management, risk management and compliance, operational excellence, and transaction effectiveness.

For more information on the survey or to discuss aspects of human resources transformation and employment tax, please contact:

Beth Shanton
Managing Director
Human Capital HR Transformation
Deloitte Consulting LLP
+1 404 631 2336
bshanton@deloitte.com

Dave Zachary
Specialist Leader
Human Capital HR Transformation
Deloitte Consulting LLP
+1 513 723 4175
dzachary@deloitte.com

Grace Melton
Partner
Global Employer Services
Deloitte Tax LLP
+1 404 220 1742
grmelton@deloitte.com

Nick Broomhead
Senior Manager
Global Employer Services
Deloitte Tax LLP
+1 404 460 3222
nbroomhead@deloitte.com

You can also visit our website at www.deloitte.com.