



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.

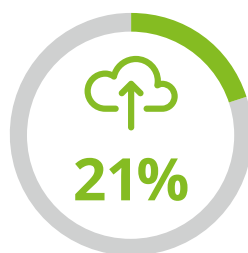
Executive summary

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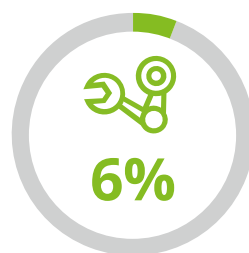
Some of the key findings and trends identified from the survey responses include:



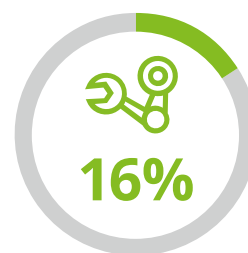
of organizations currently use a cloud-based payroll solution



are evaluating moving payroll to the cloud



are already using some aspect of process automation for payroll processing



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
- More than **50 percent** of respondents outsource local payroll processing and tax reporting to help mitigate the risks associated with global mobility payroll processing

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

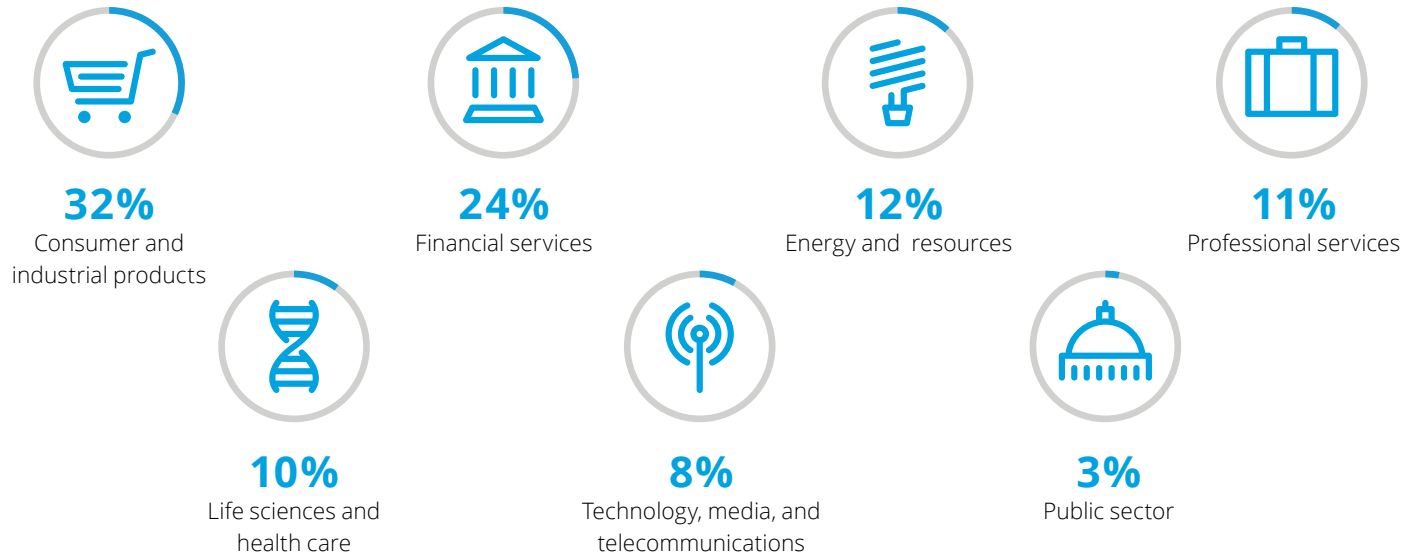
Company demographics

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.

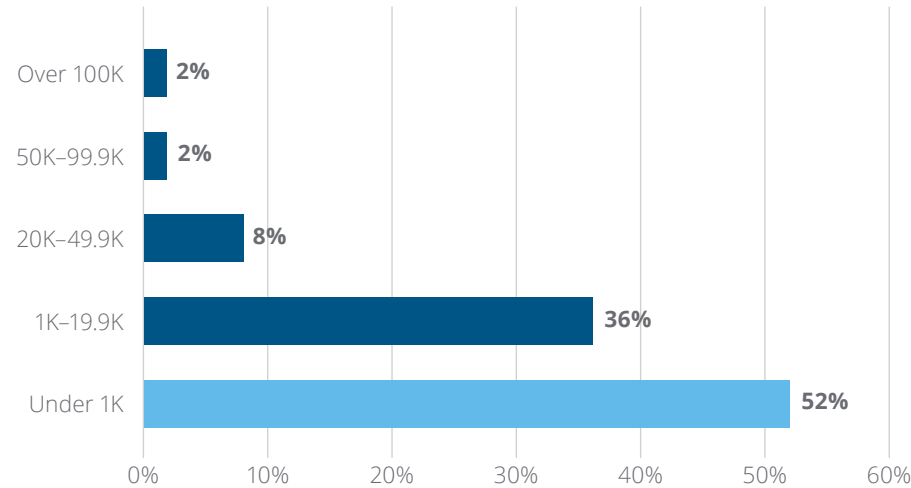


Question 1:
**What is your company's
primary industry?**



Question 2:

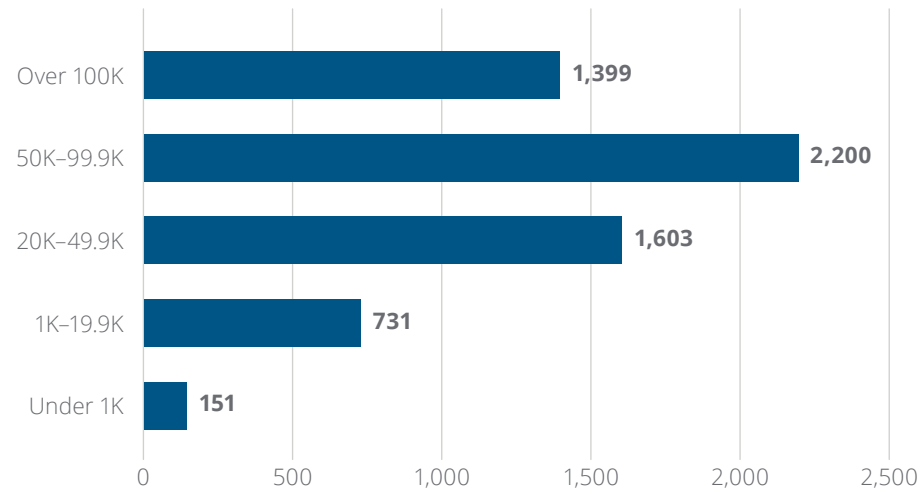
How many active employees are on your payroll?



The majority of respondents belong to small-sized organizations (under 1,000 active employees).

Question 3:

What is the average number of active employees supported by each full-time equivalent (FTE) supporting the payroll cycle?



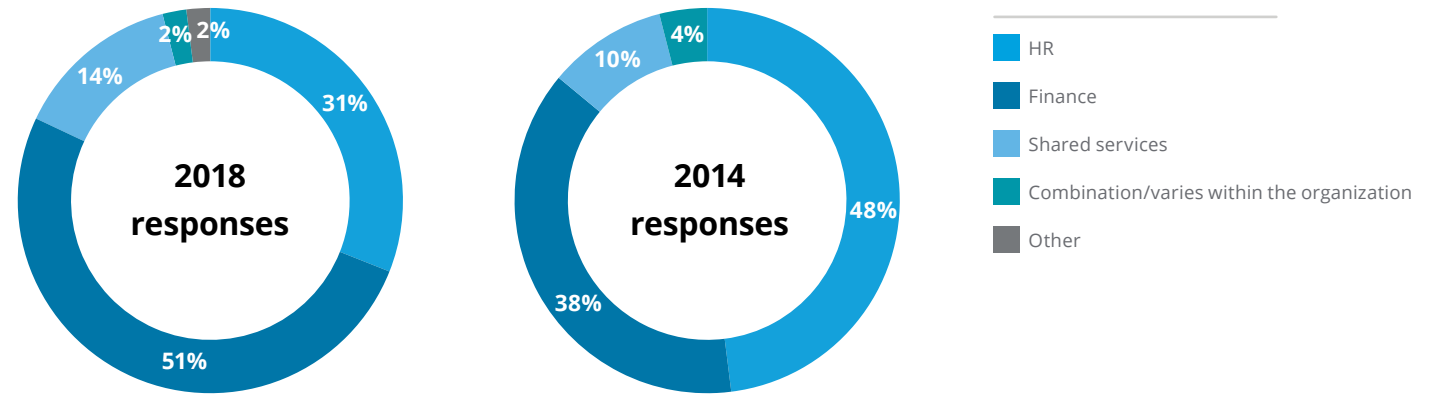
Smaller organizations tend to have a lower ratio due to the requirement for a minimum number of FTEs to support the payroll function.

In contrast, larger organizations have much higher ratios, implying a degree of scale and efficiency achieved.

Question 4:

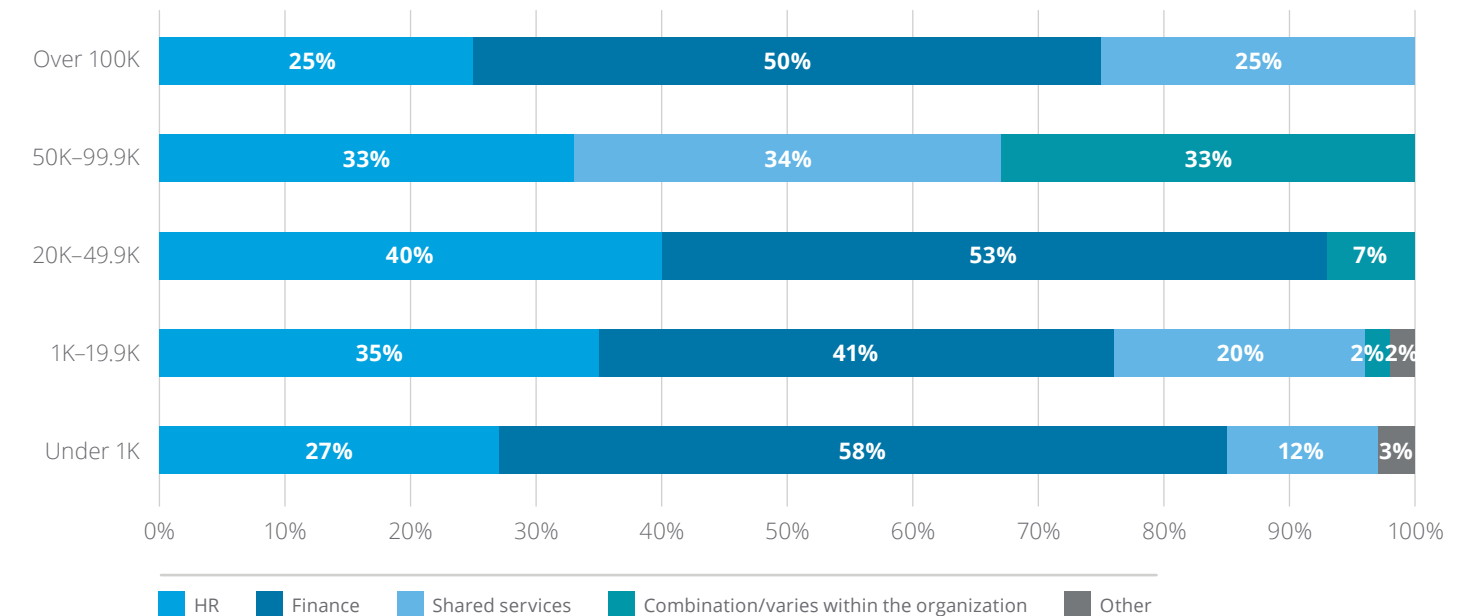
Where does the payroll function report in your organization?

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.



Where does payroll report by company size?

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.



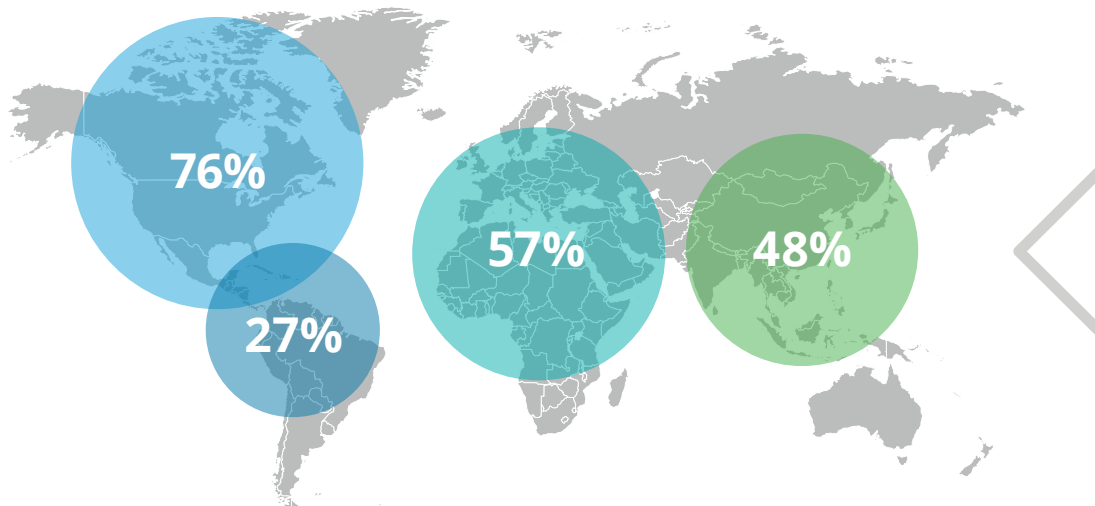
Section 2

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.



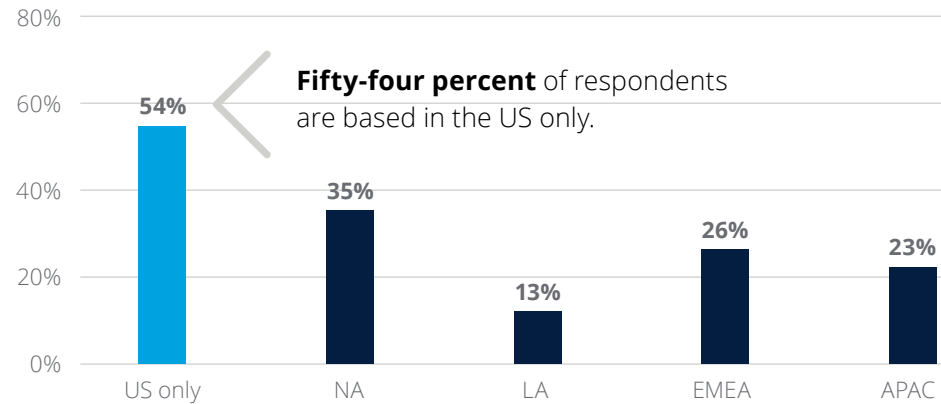
Breakdown of global respondents

- 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

Question 5:

Which global regions do you process payroll for today?

Regions where payroll is processed

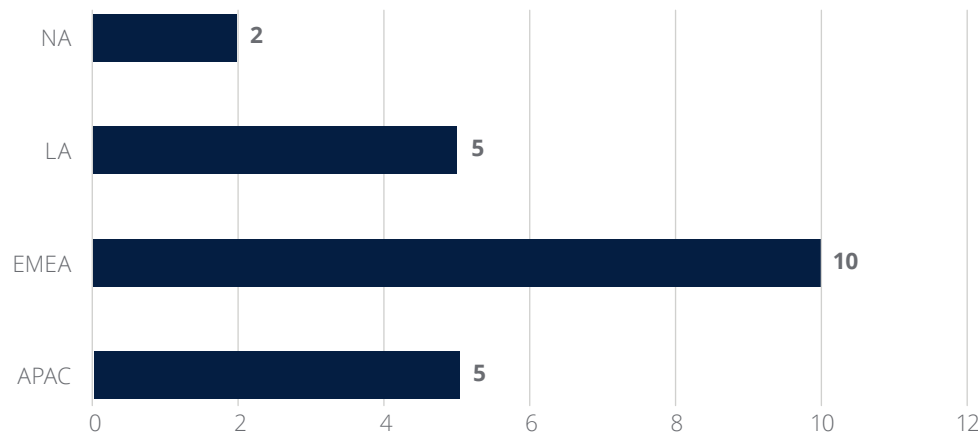


More than 10 percent of respondents process payroll for more than one global region. The consumer and industrial products and financial services industries are the **most regionally diverse**, on average present in three or more global regions. Life sciences and health care and public sector are the **least regionally diverse** industries.

Question 6:

How many countries do you support in each global region?

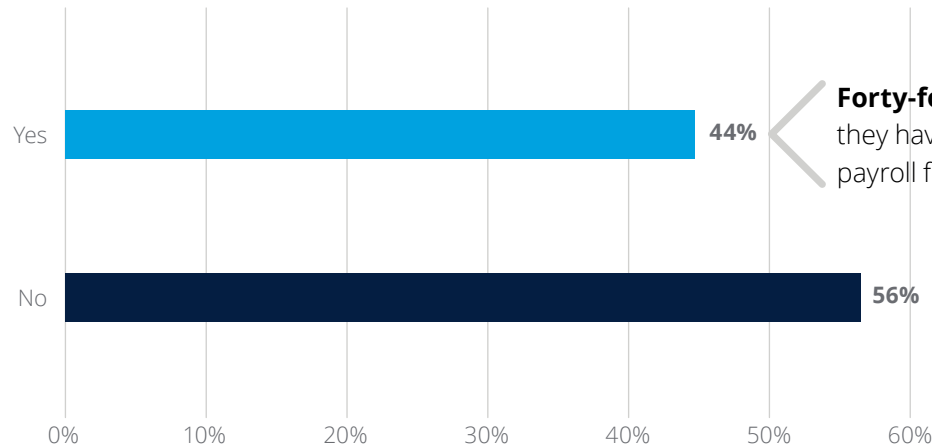
Average number of countries supported in each region



Question 7:

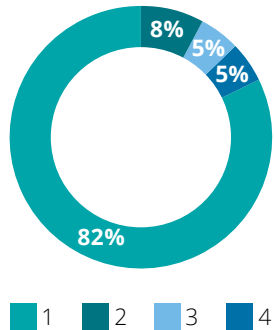
Where are your regional shared services located?

Does your organization have a payroll shared services center?



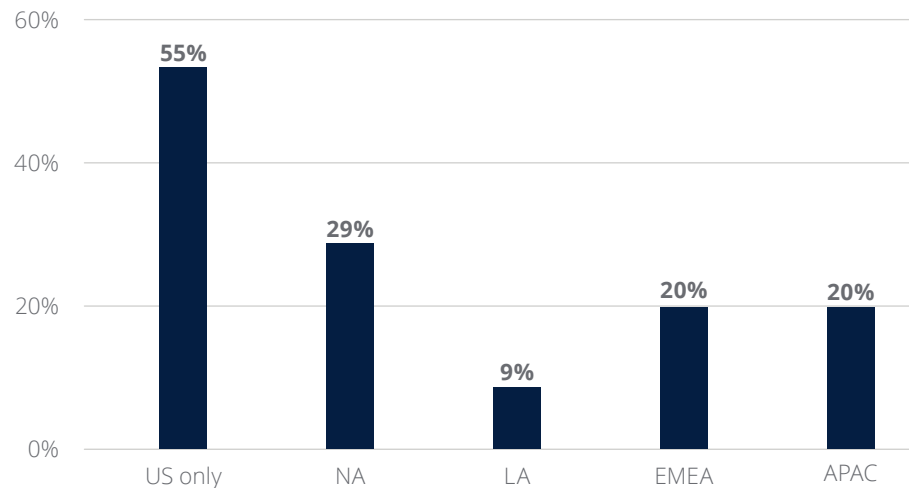
Forty-four percent of respondents indicate they have a shared services center containing the payroll function.

Number of regions with shared services centers containing payroll



Eighty-two percent of respondents have shared services in one region, while only 5 percent have shared services in all four global regions.

Regional shared services center locations



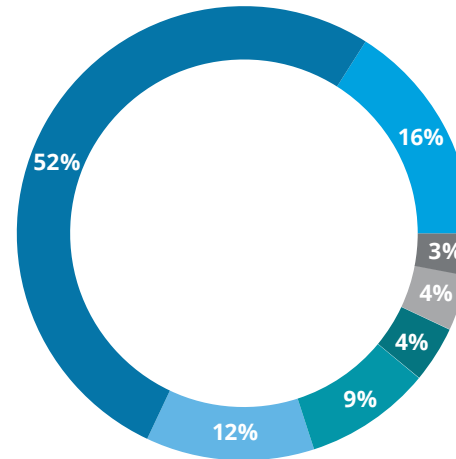
Of the 44 percent of respondents who have a shared services center containing payroll, 55 percent only operate a center in the United States. The remainder operate a center in one or more of the global regions with North America being the most prevalent, followed closely by EMEA and APAC regions.

Question 8:

How do you manage responsibility for global payroll processing?








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.

-  Employees paid in one country, single processing location
-  Regionally
-  Individual countries
-  Centralized in the US
-  Centralized in another non-US country
-  Other
-  Employees paid in one country, multiple processing locations

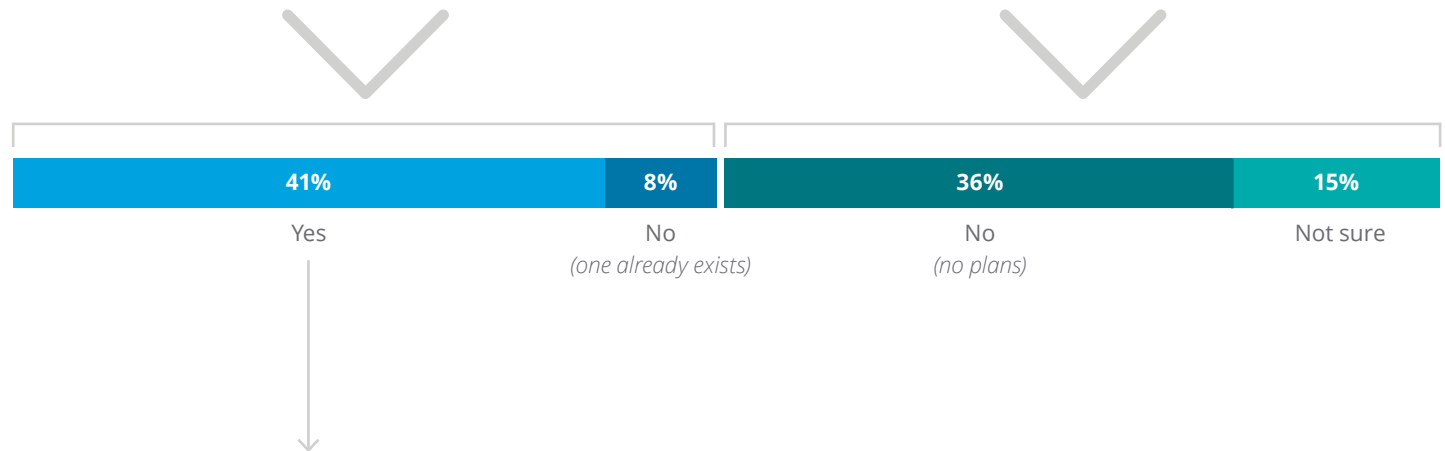
Question 9:

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.

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



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.

The remaining **44 percent** have plans to implement one based on the following timeline:



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



11%

of respondents that do not offer online payroll self-service have fewer than 1,000 employees



37%

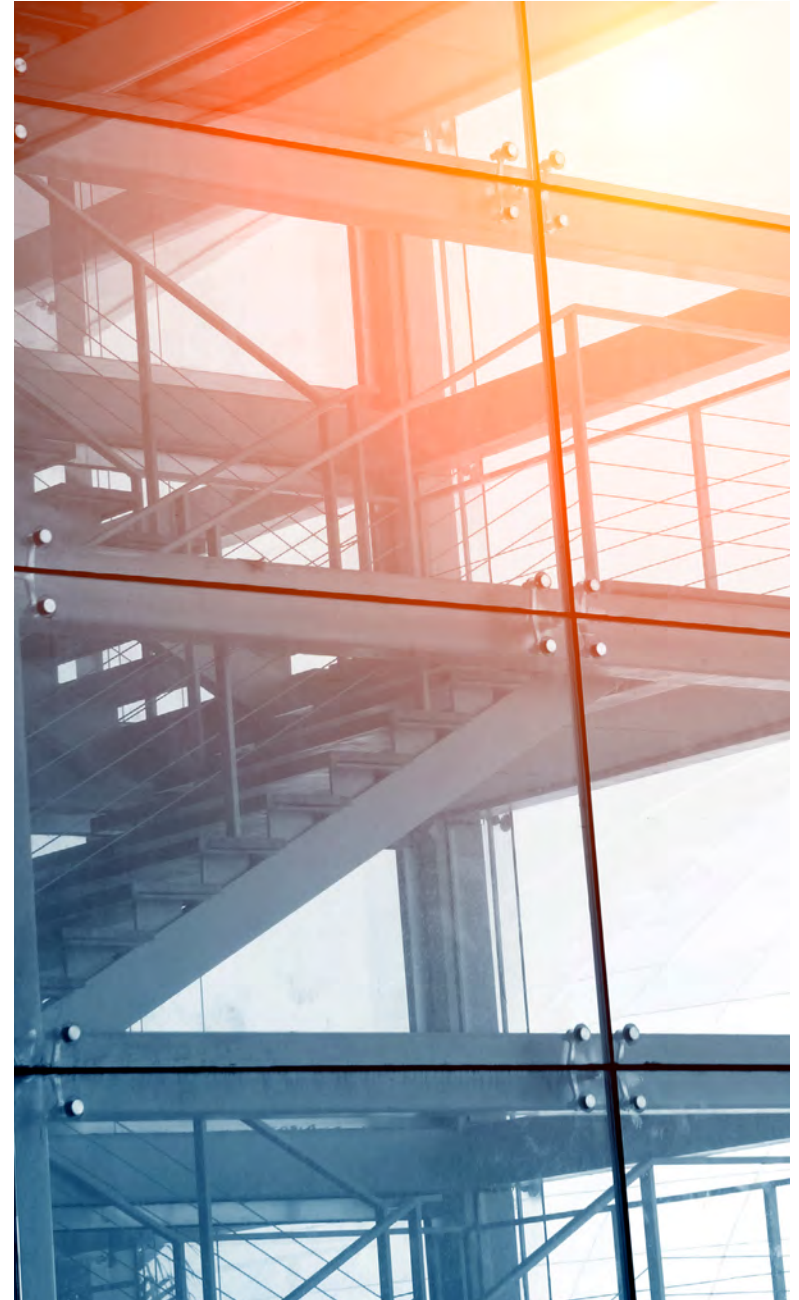
of respondents evaluate whether to process off-cycle payment corrections on a case-by-case basis

24%

process payment corrections on the next on-cycle

23%

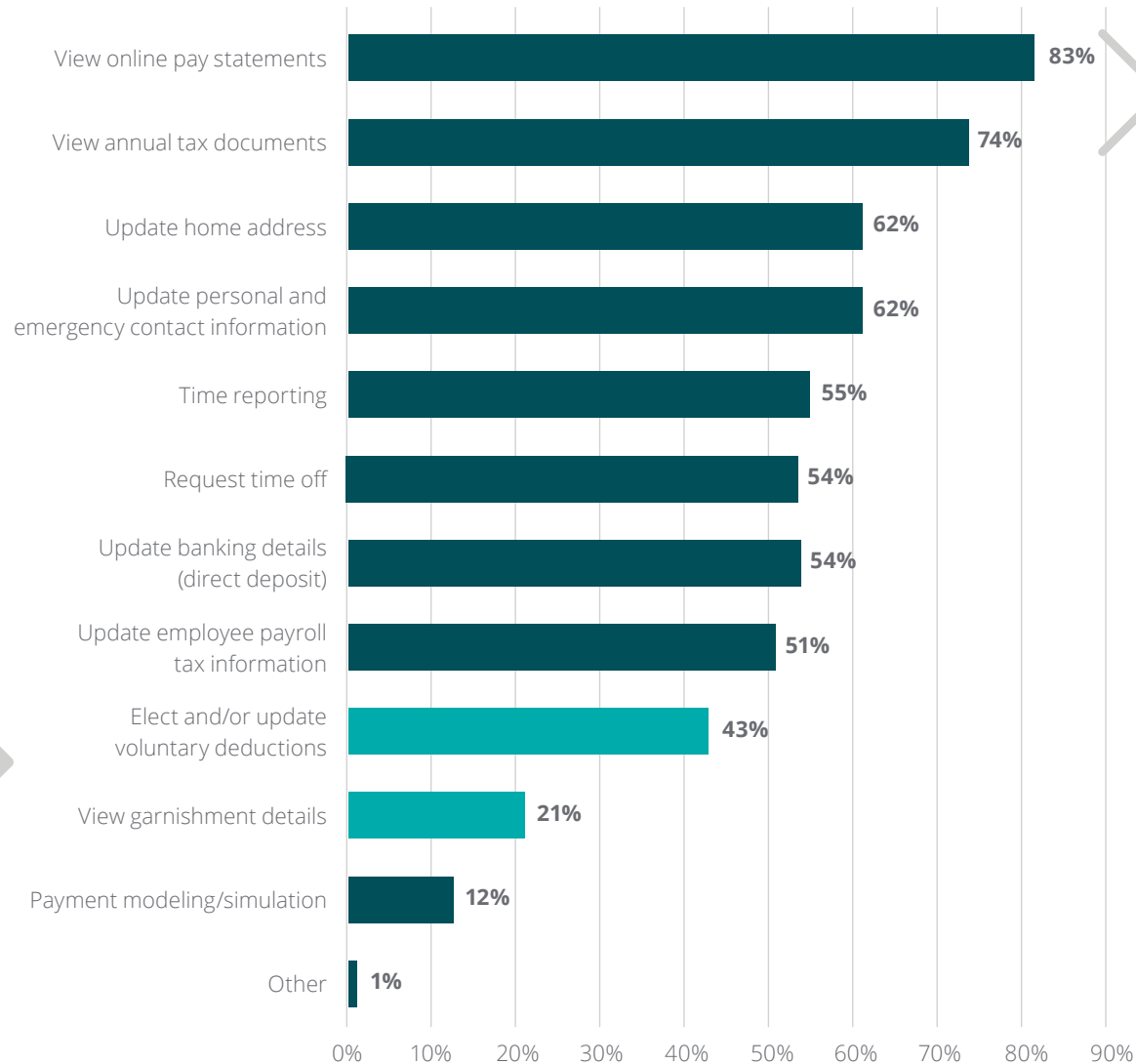
process off-cycle payment corrections based on a defined policy or practice



Question 10:

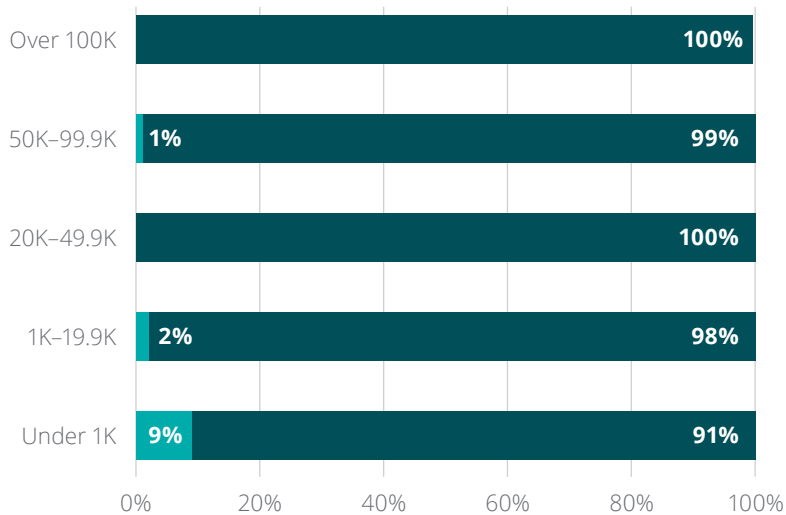
Which payroll employee self-service transactions do you offer online?

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.

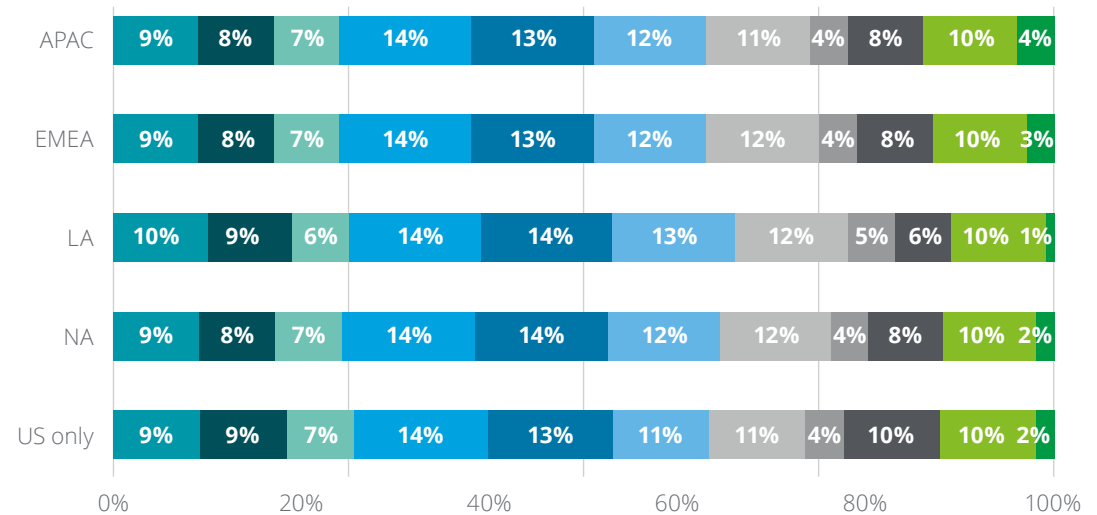
Online payroll self-service transactions offered (by company size)



■ No online payroll self-service provided
■ Provided one or other form of online payroll self-service

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.

Types of online self-service provided (by geographic region)



■ Update banking details (direct deposit)
■ Update employee payroll tax information
■ Elect and/or update voluntary deductions
■ View online pay statements
■ View annual tax documents
■ Update home address
■ Update personal and emergency contact information
■ View garnishment details
■ Time reporting
■ Request time off
■ Payment modeling/simulation
■ Other

Across geographical locations, the types of online self-service provided to employees are **widely consistent**.

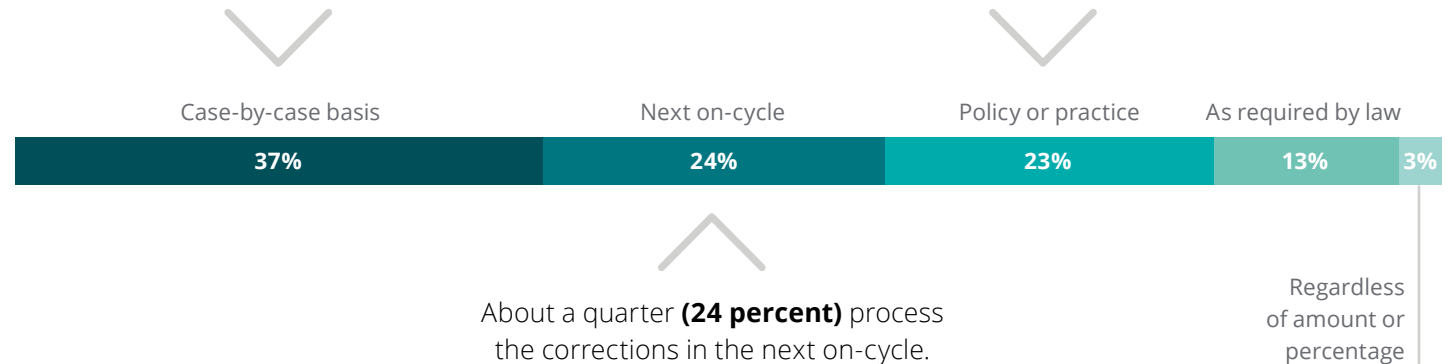
Question 11:

In the majority of cases, how do you determine whether to process payroll corrections with an off-cycle payroll run?

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.



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.

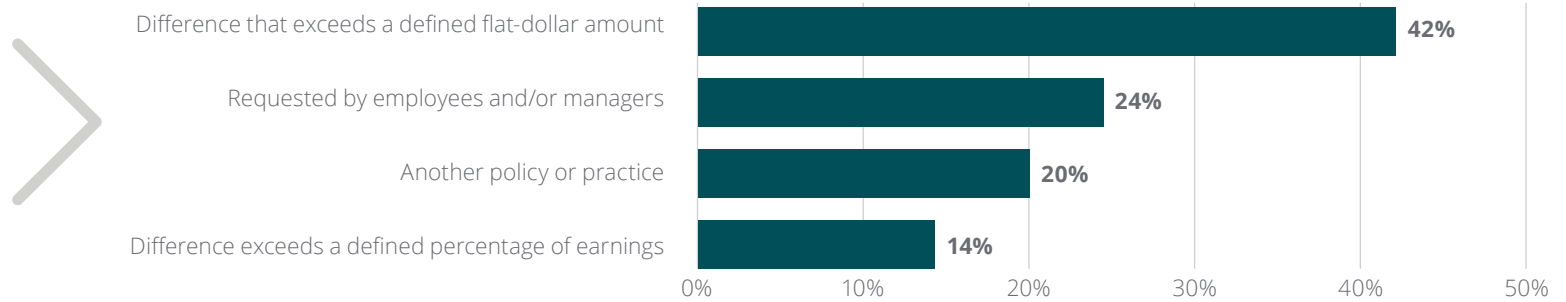
Next on-cycle are payment corrections that the payroll department plans to process with the next normally scheduled payroll. No off-cycle payrolls are processed for payment corrections.

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.

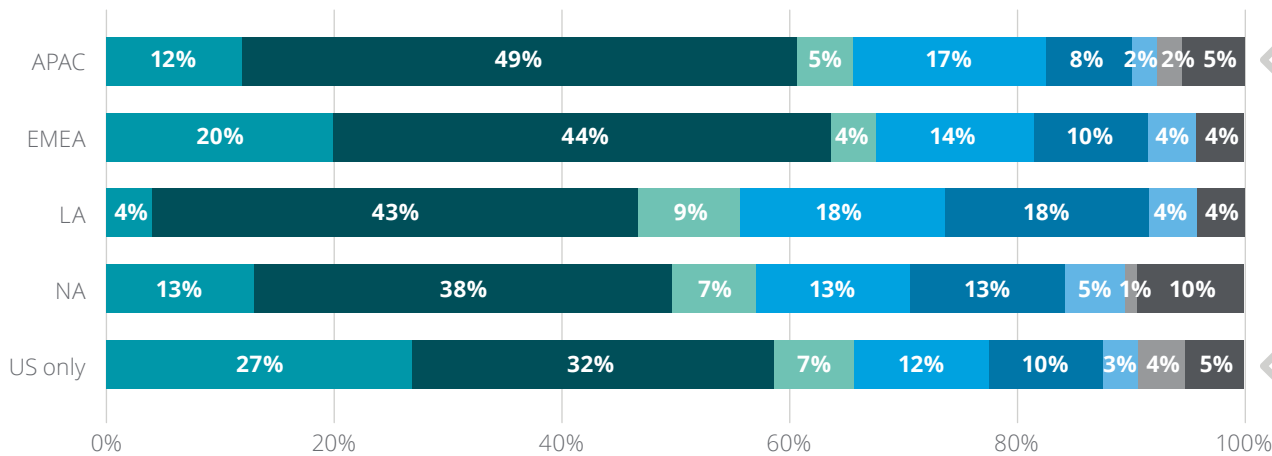
Payroll corrections

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.

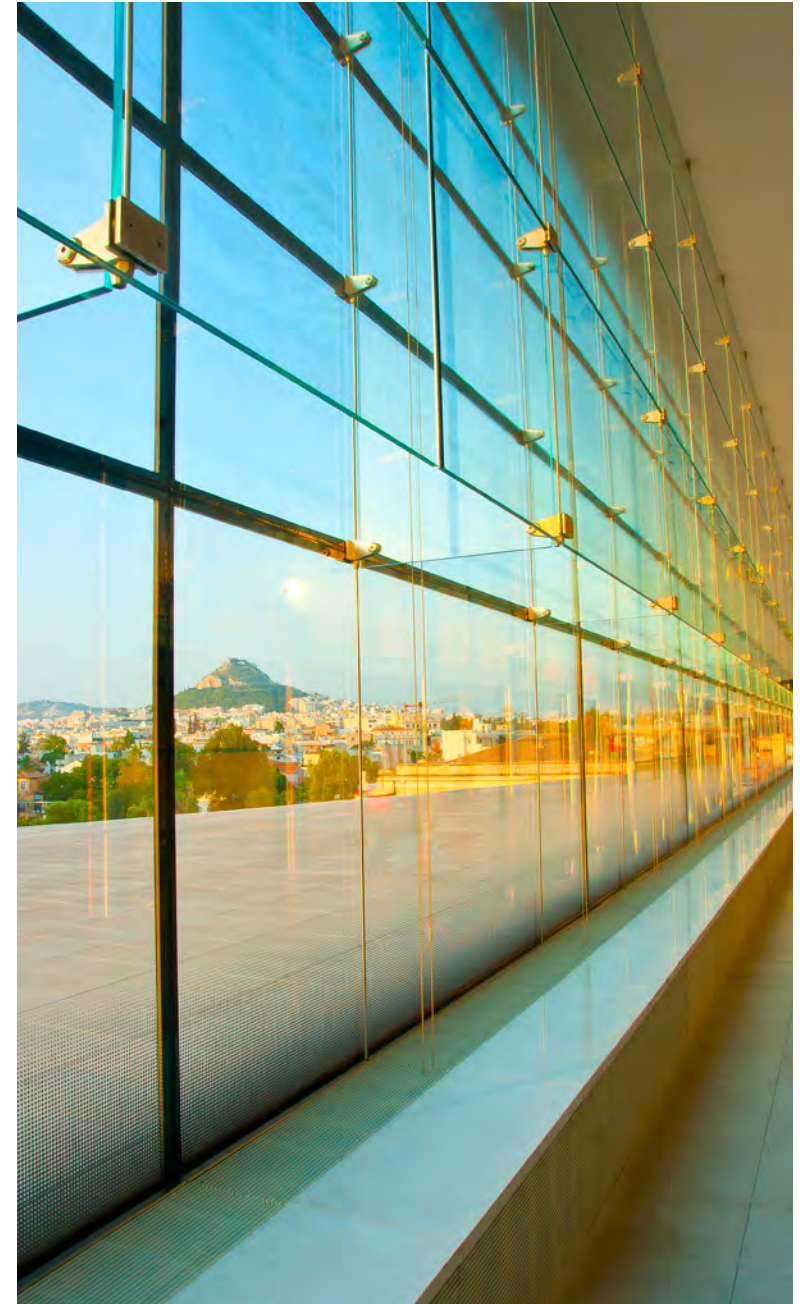
- We do not run any off-cycle payrolls to process corrections—all corrections are made with the next on-cycle
- We do not have a policy governing corrective off-cycle payrolls—the decision to process an off-cycle correction is made on a case-by-case basis
- Run an off-cycle correction only when requested 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

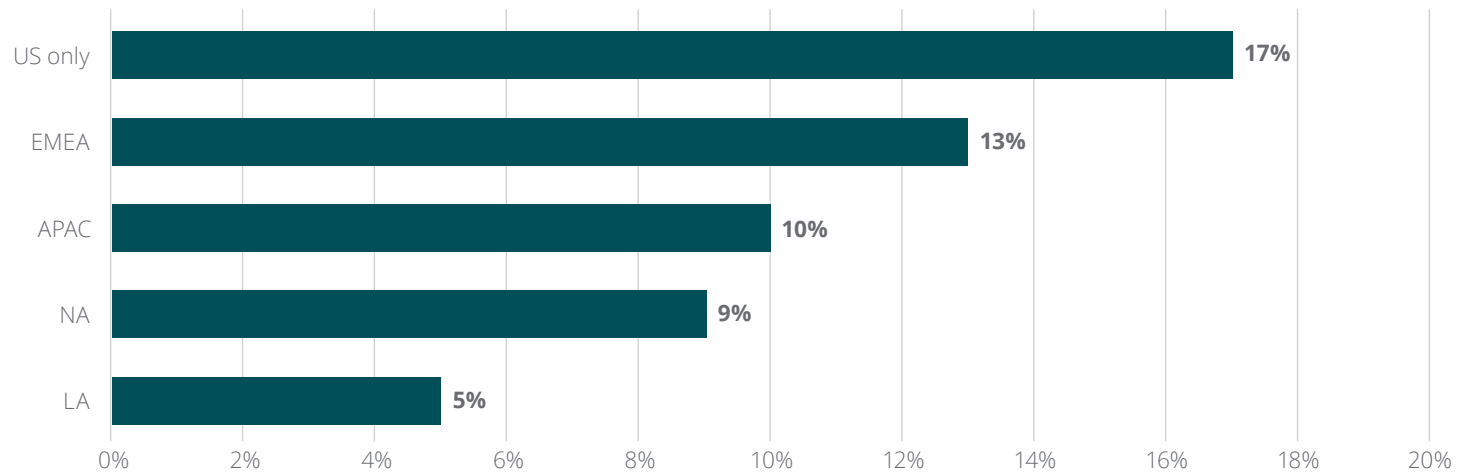
Regardless of an organization's payroll operating model, nearly all organizations outsource some portion of their payroll function to help manage costs, risks and exposure, skilled staffing concerns, and highly administrative/paper-driven tasks. Full business process outsourcing (BPO) for payroll is 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.



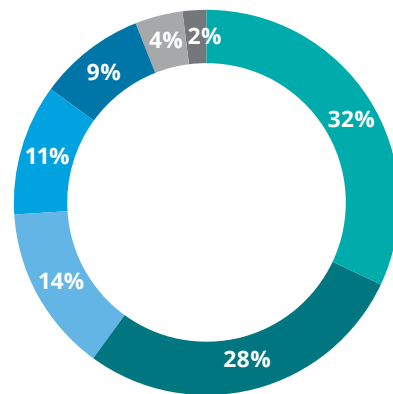
Question 12:

Which regions do you outsource the full payroll function—payroll business process outsourcing (BPO)?

Organizations outsourcing all of payroll processing (payroll BPO by global region)



Organizations outsourcing the full payroll function (payroll BPO) by industry

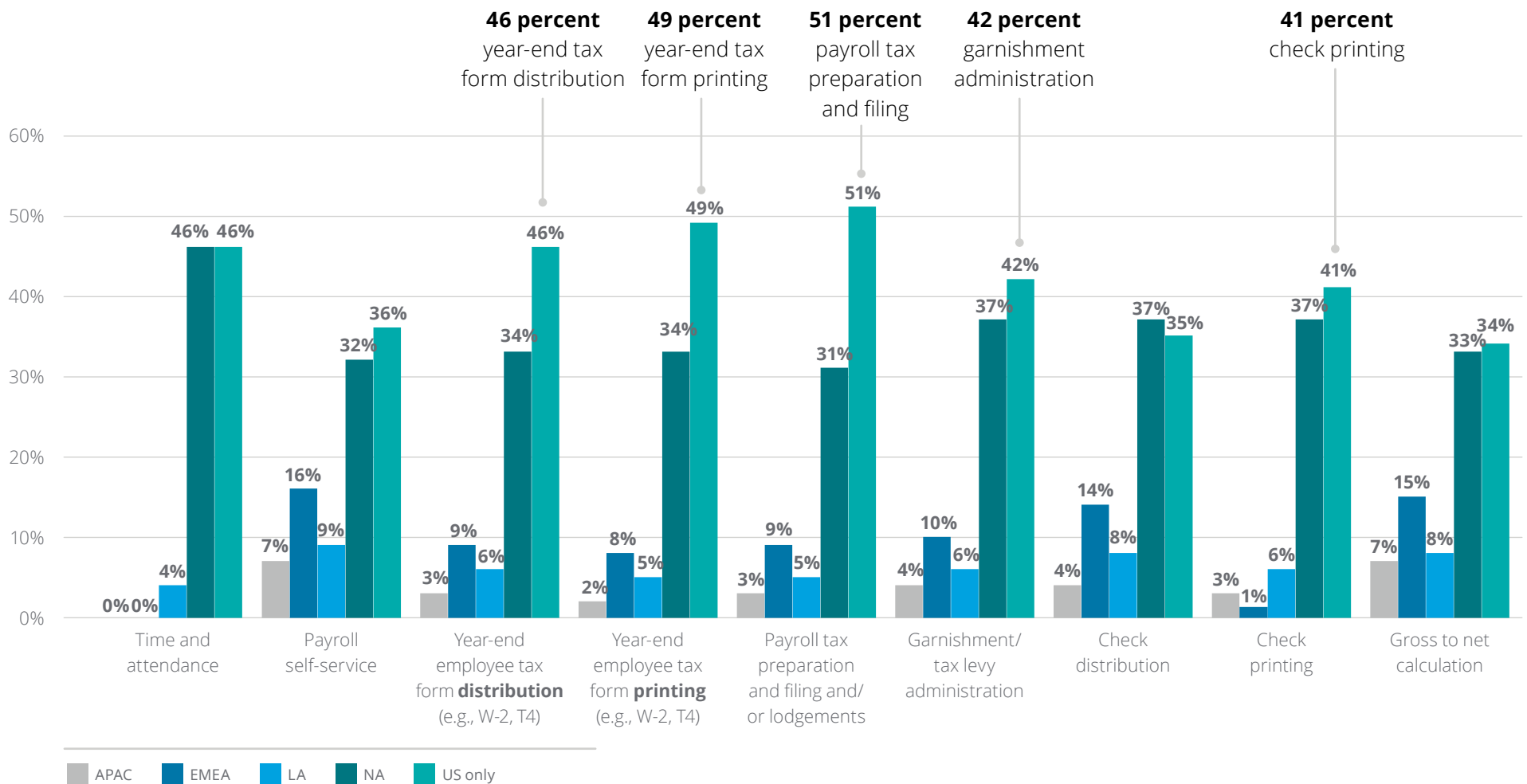


Sixty percent of organizations using full payroll BPO are in the **financial services industry**, such as insurance, asset management, real estate, and banking and securities, and in the **consumer and industrial products industries**, such as manufacturing, retail, distribution, and hospitality and leisure.

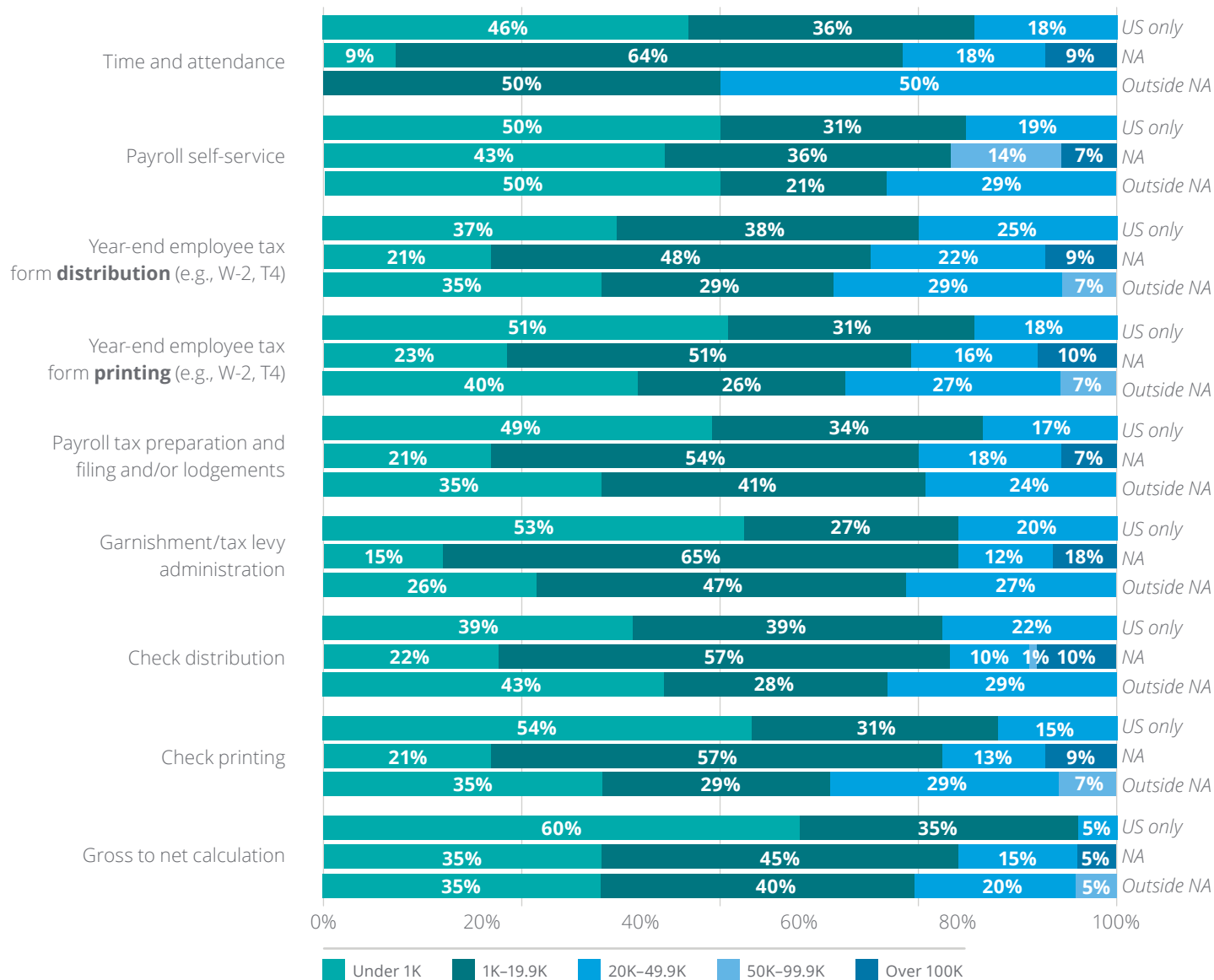
- Public sector (state and local government, higher education)
- Life sciences and health care (health plans, providers)
- Energy and resources (oil and gas, power and utilities)
- Technology, media, and telecommunications
- Professional services (accounting, advisory, consulting, legal)
- Consumer and industrial products (manufacturing, consumer products, retail, distribution, travel, hospitality and leisure)
- Financial services (insurance, asset management, real estate, banking and securities)

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.



Payroll services outsourced to an external vendor (in the United States vs. in North America)



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.

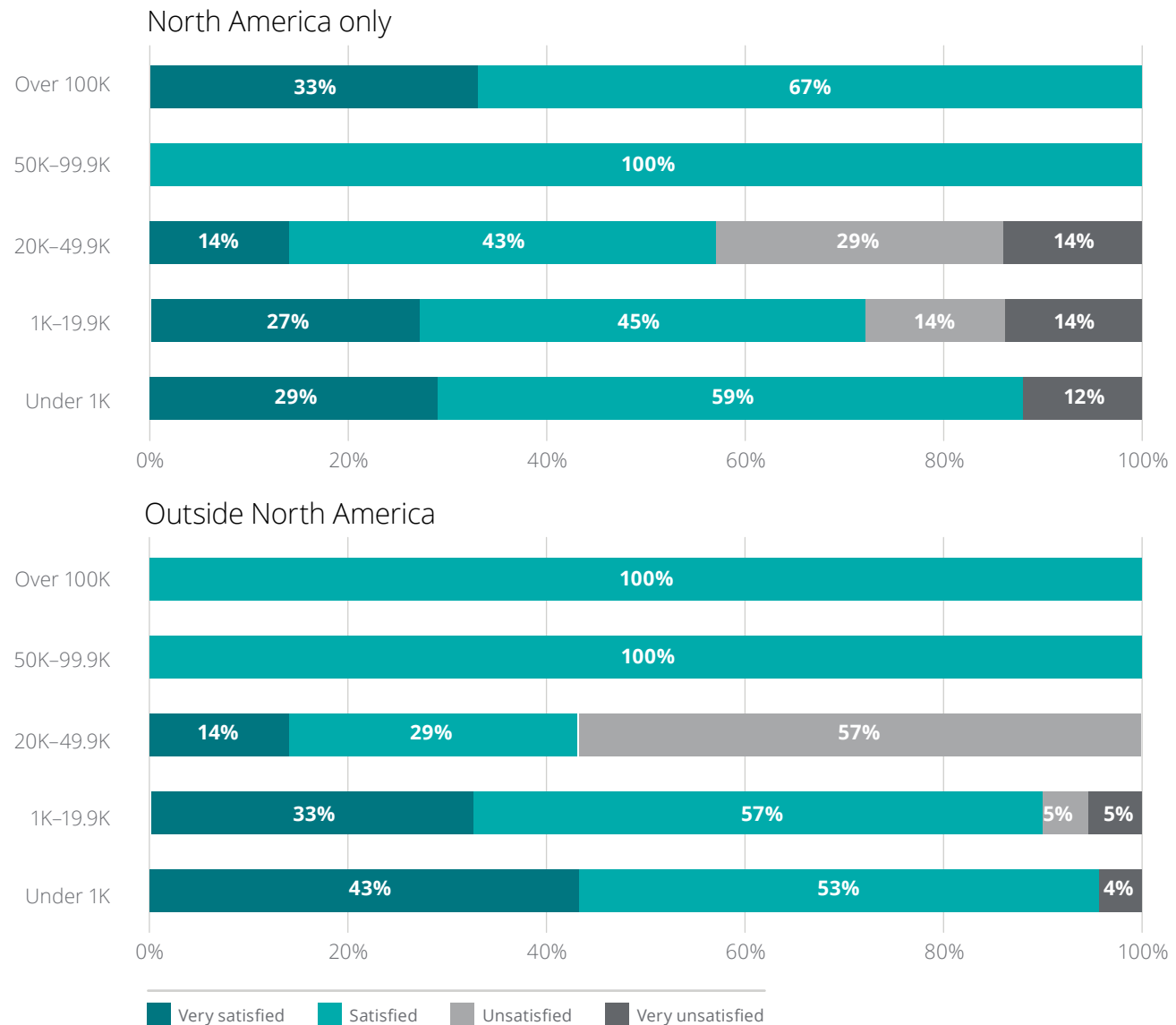
Question 13:

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.

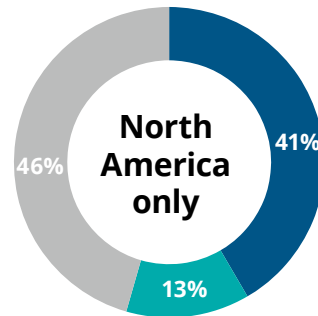
Level of satisfaction with your outsourced payroll service arrangement (by company size)



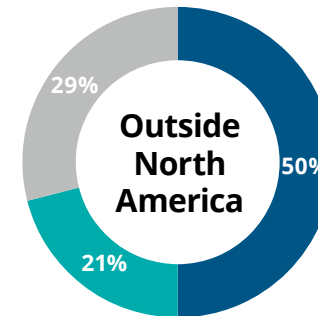
Question 14:

Indicate how many years on average your current outsourcing services contract has been in place/in production.

How many years has the current outsourcing services contract been in place?

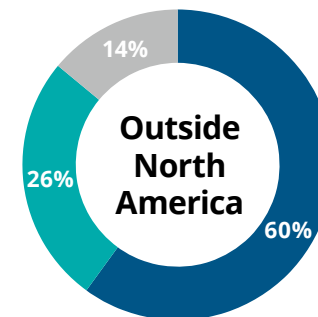
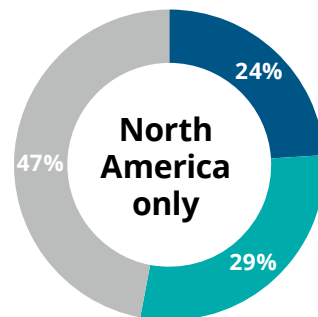


In North America, outsourcing relationships with payroll service vendors are mature with **46 percent** of respondents having their contracts in place for **more than seven years** and **41 percent** of contracts in place for **fewer than three years**.



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**.



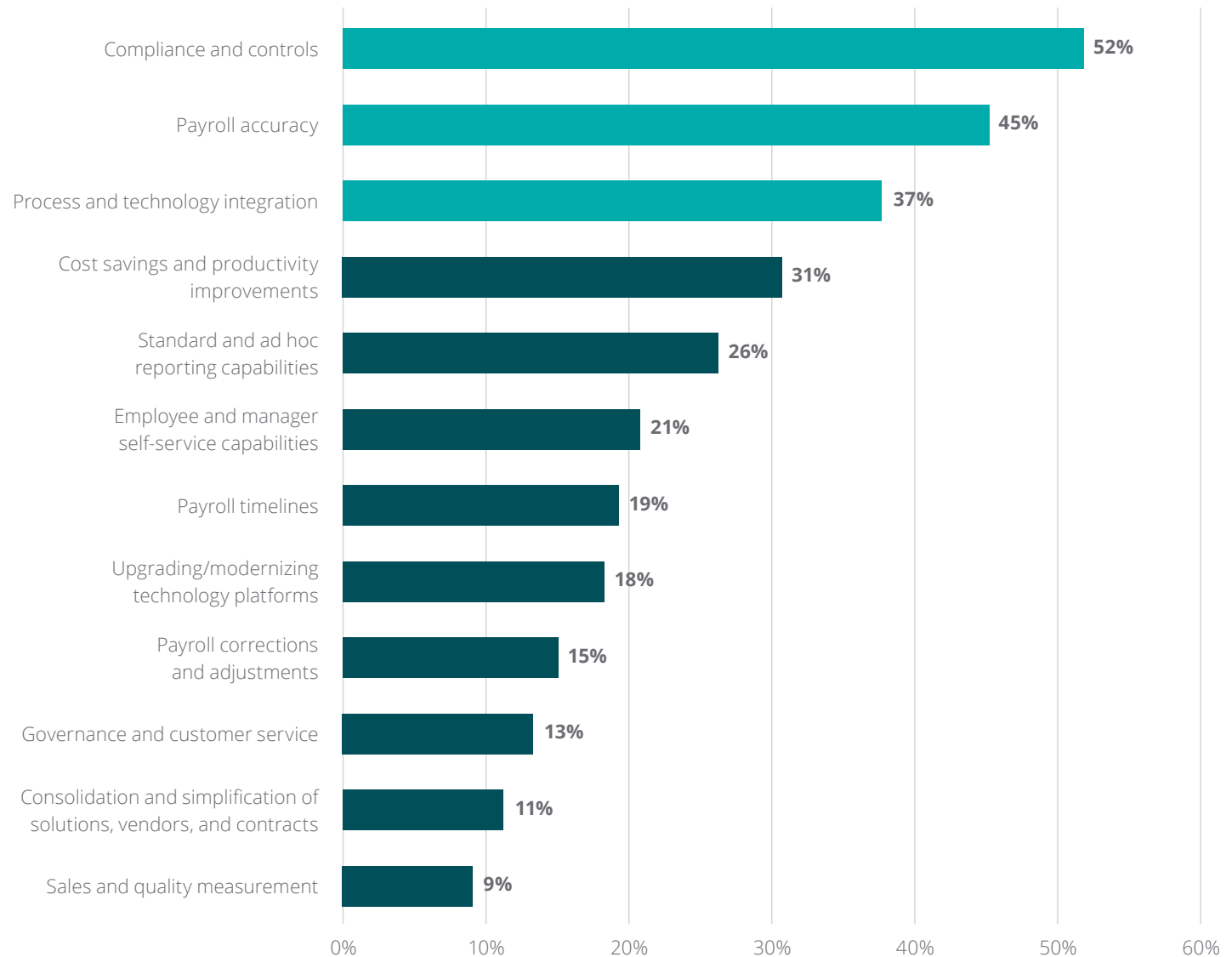
Question 15:

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.

Top areas of focus or improvement relating to outsourced payroll vendor services

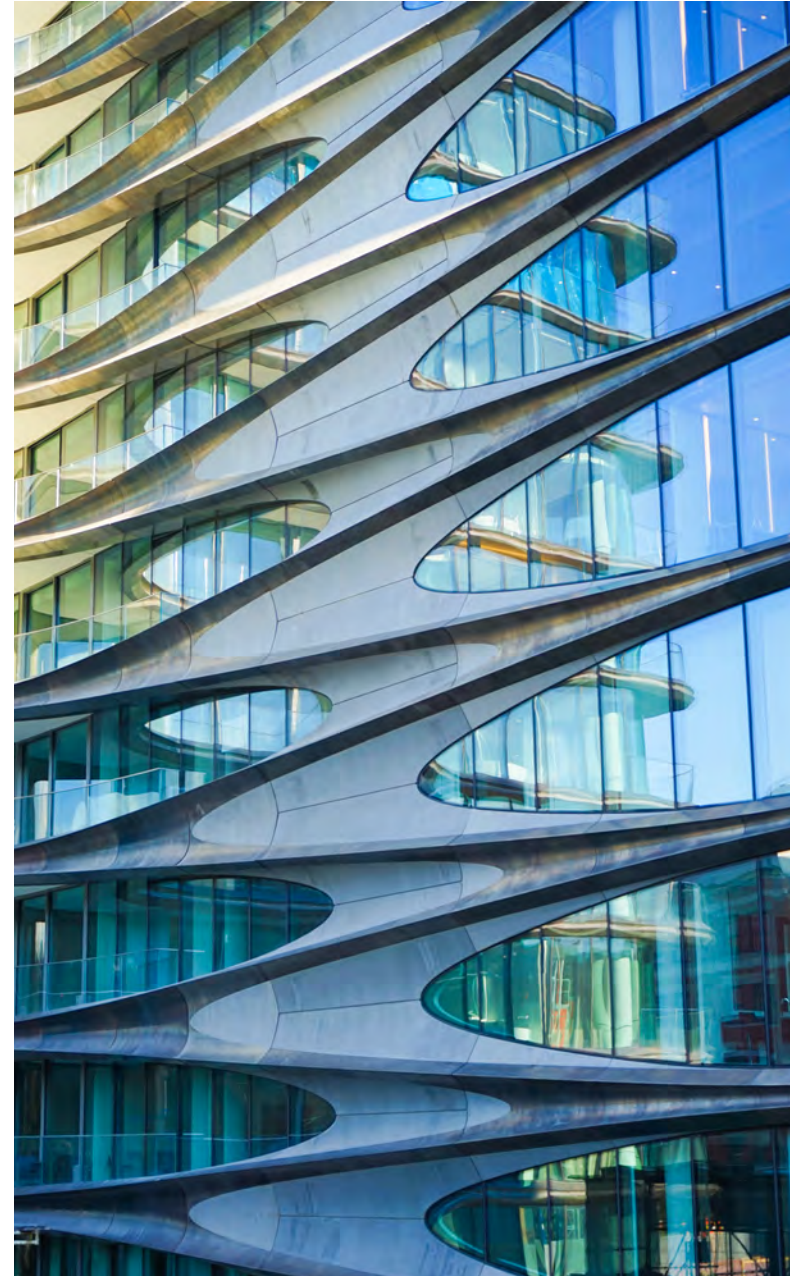


Section 5

Technology

Overview

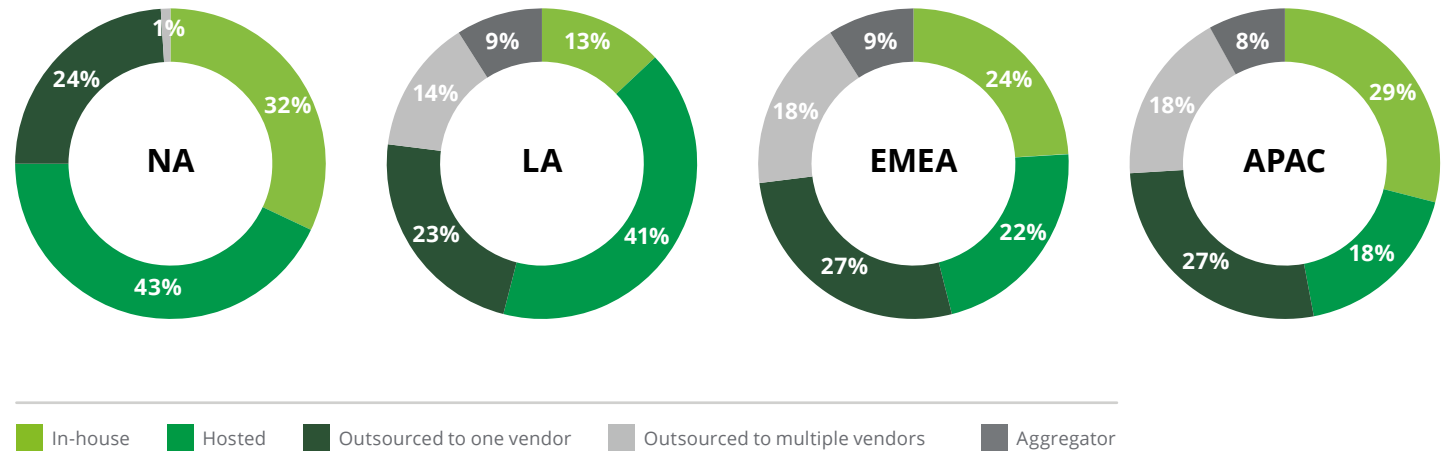
The survey responses confirm that payroll departments are shifting their systems toward cloud-based solutions, also known as software as a service (SaaS). Three years ago, only **14 percent** of companies had migrated to processing payroll in the cloud, while by 2018 that number has increased to **39 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?

Payroll service delivery models in place 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.

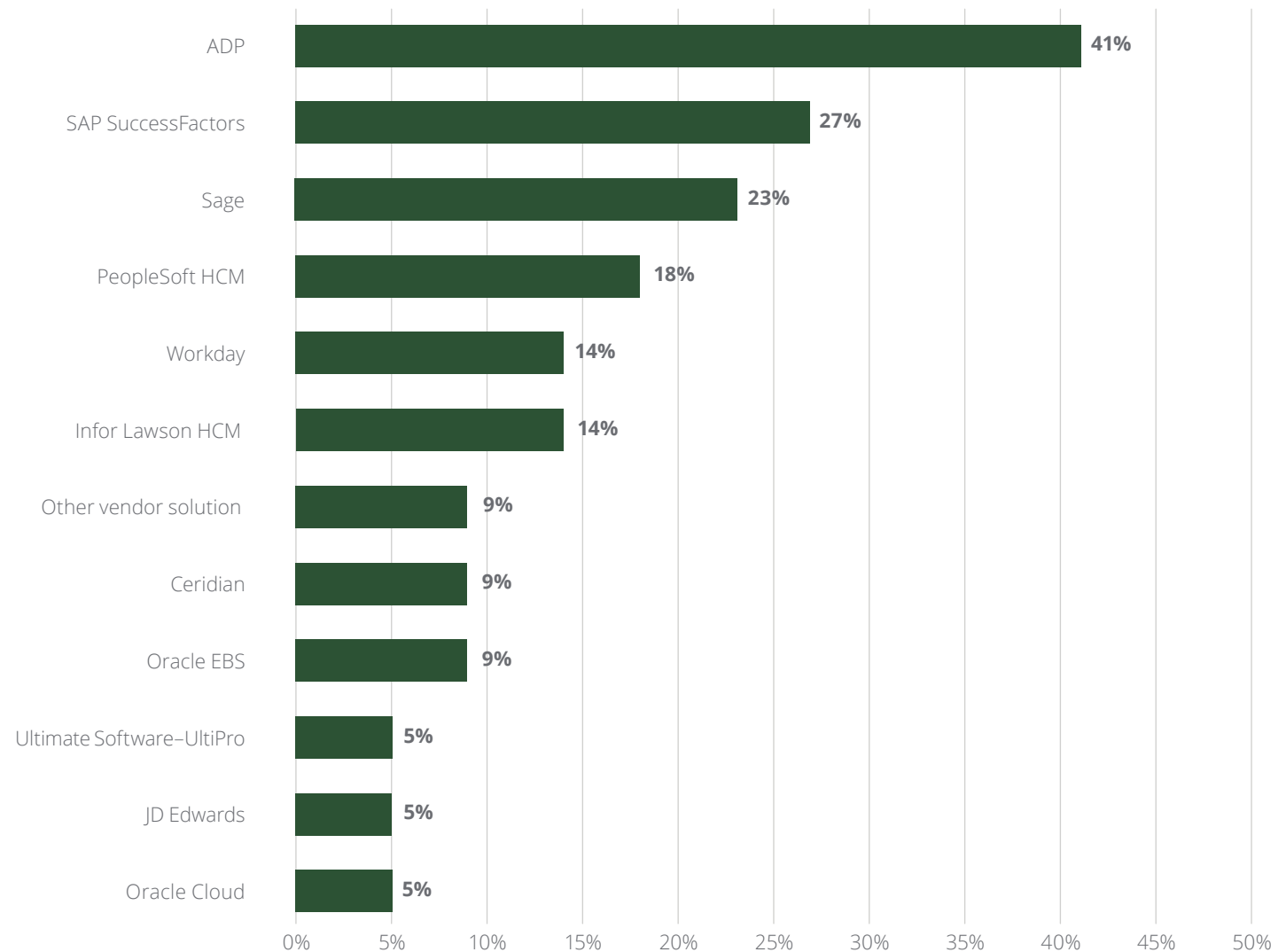
Question 17:

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.

Platforms used by companies in North America with more than 20K employees

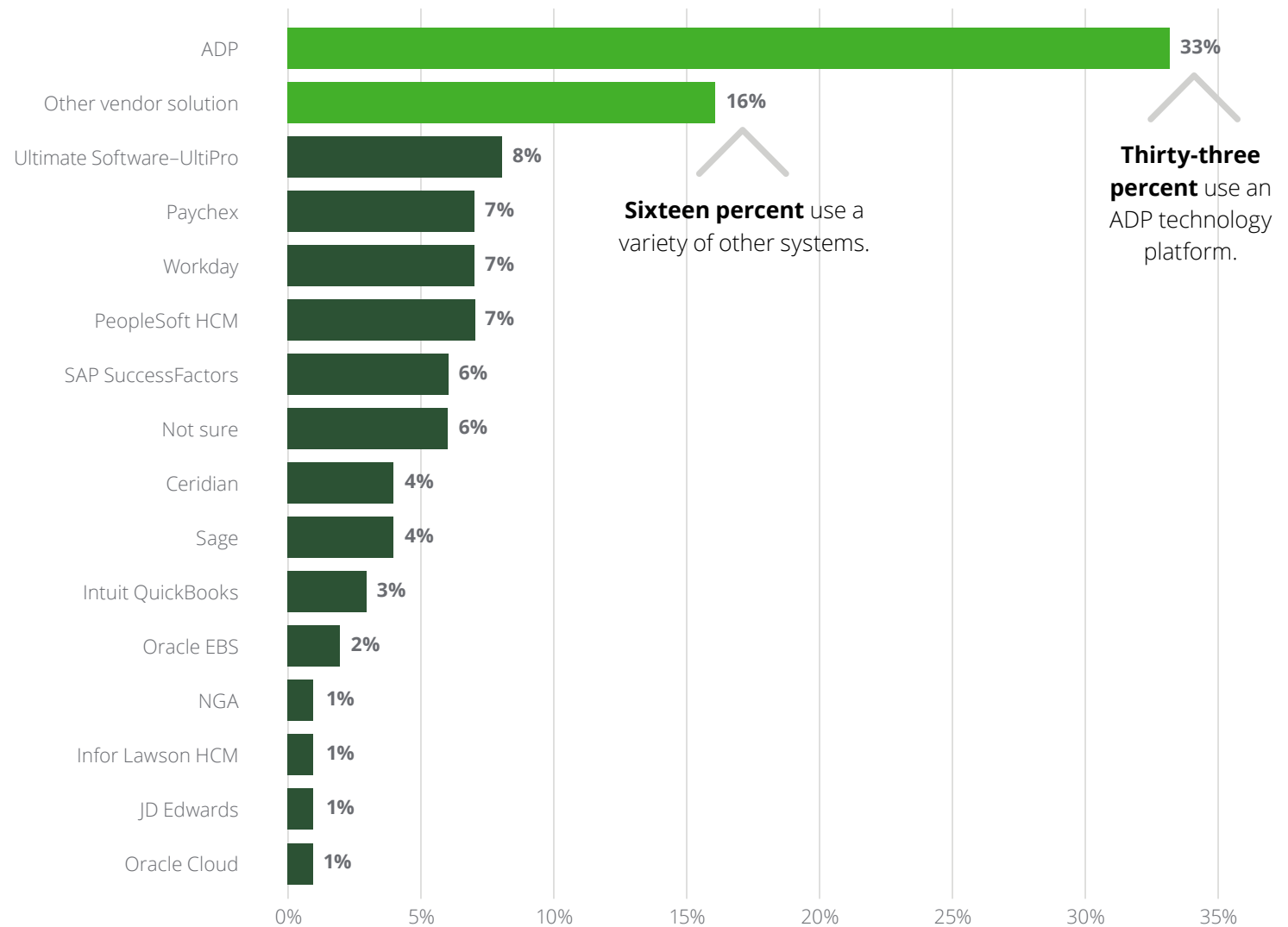


Question 18:

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.

Platforms used by companies in North America with fewer than 20K employees

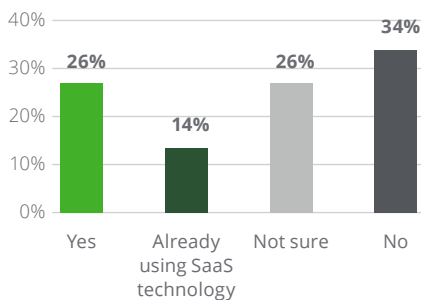


Question 19:

Is your organization considering the use of software as a service (SaaS), also referred to as cloud-based technology, to support payroll functions?

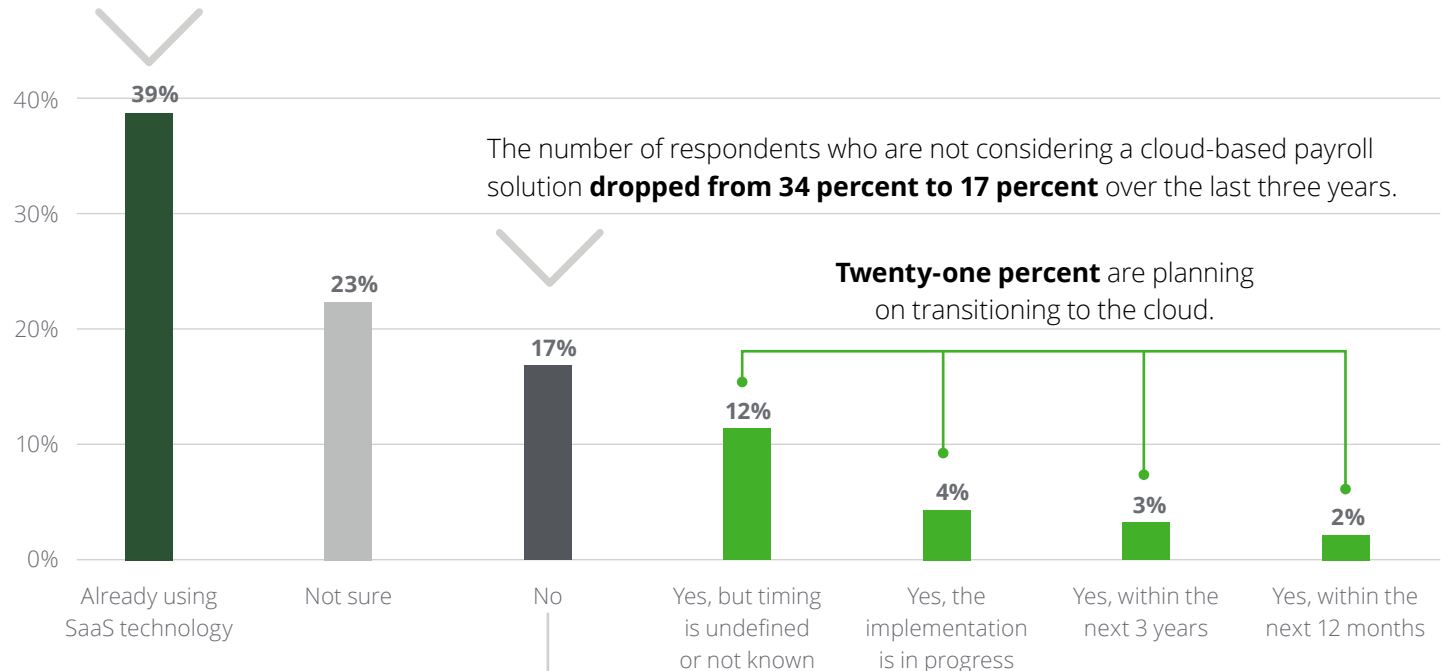
Cloud-based payroll solutions have seen an increase in adoption and acceptance by organizations as functionality, security, and confidence with the applications has grown.

2014 responses

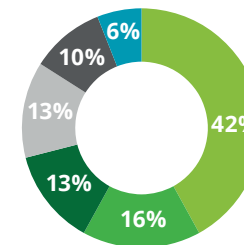


Companies considering cloud solutions

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



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



- Satisfied with current solution
- Not cost-effective
- Unfamiliar with SaaS
- Data security concerns
- Not part of company strategy
- Not needed

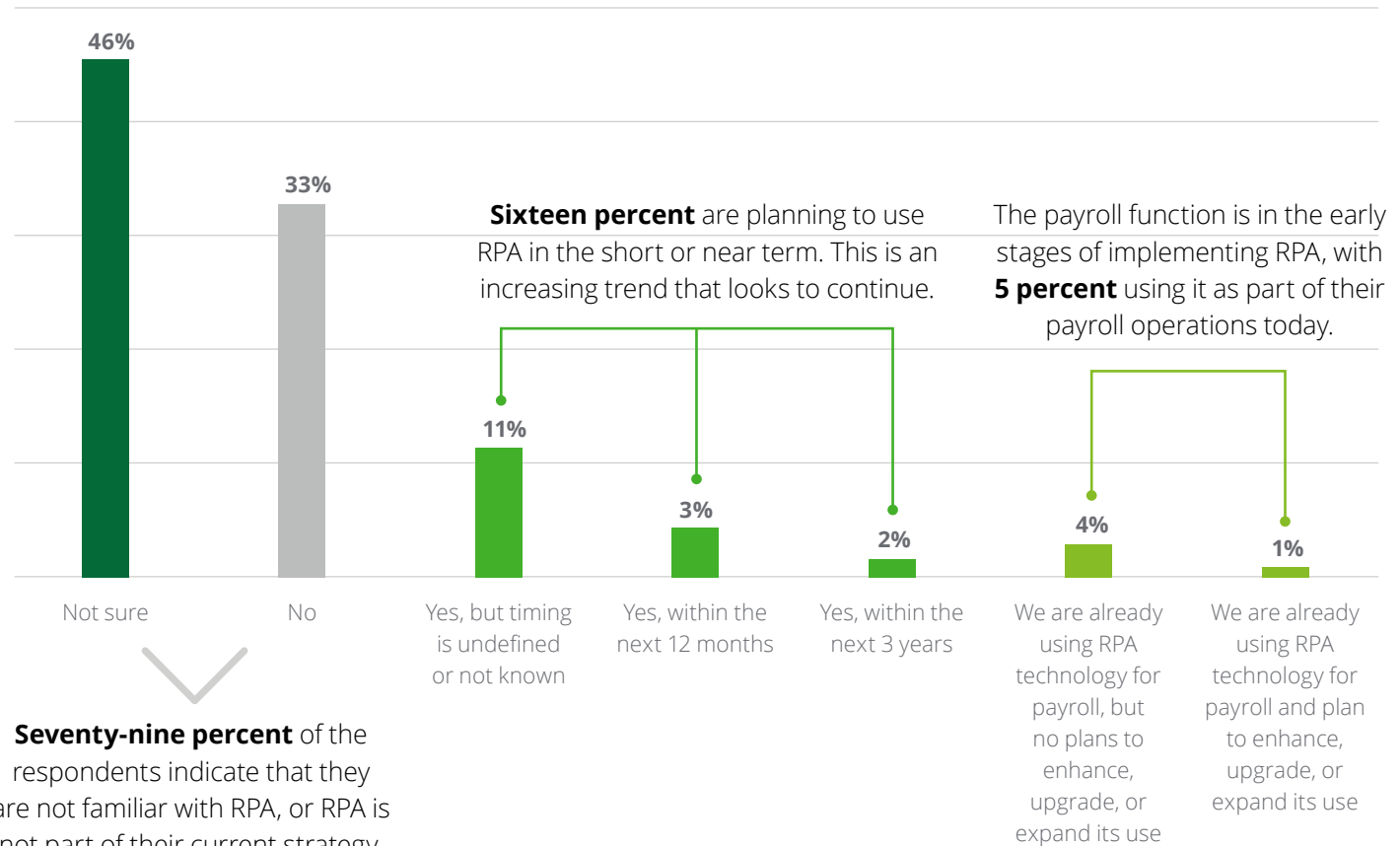
Question 20:

Is your organization considering the use of robotic process automation (RPA) to support payroll operations?

Robotic process automation (RPA) is a way to automate repetitive, rules-based processes. These transactional processes are typically located within a shared services center or another part of the back office.

Software, commonly referred to as a “robot or bot,” is used to capture and interpret existing applications to enable transaction processing, data manipulation, and communication across multiple systems. Multiple robots can be seen as a virtual workforce—a back-office processing center with human resources overseeing the process automation rather than performing the manual transactions.

Organizations considering the use of robotic process automation (RPA) to support payroll



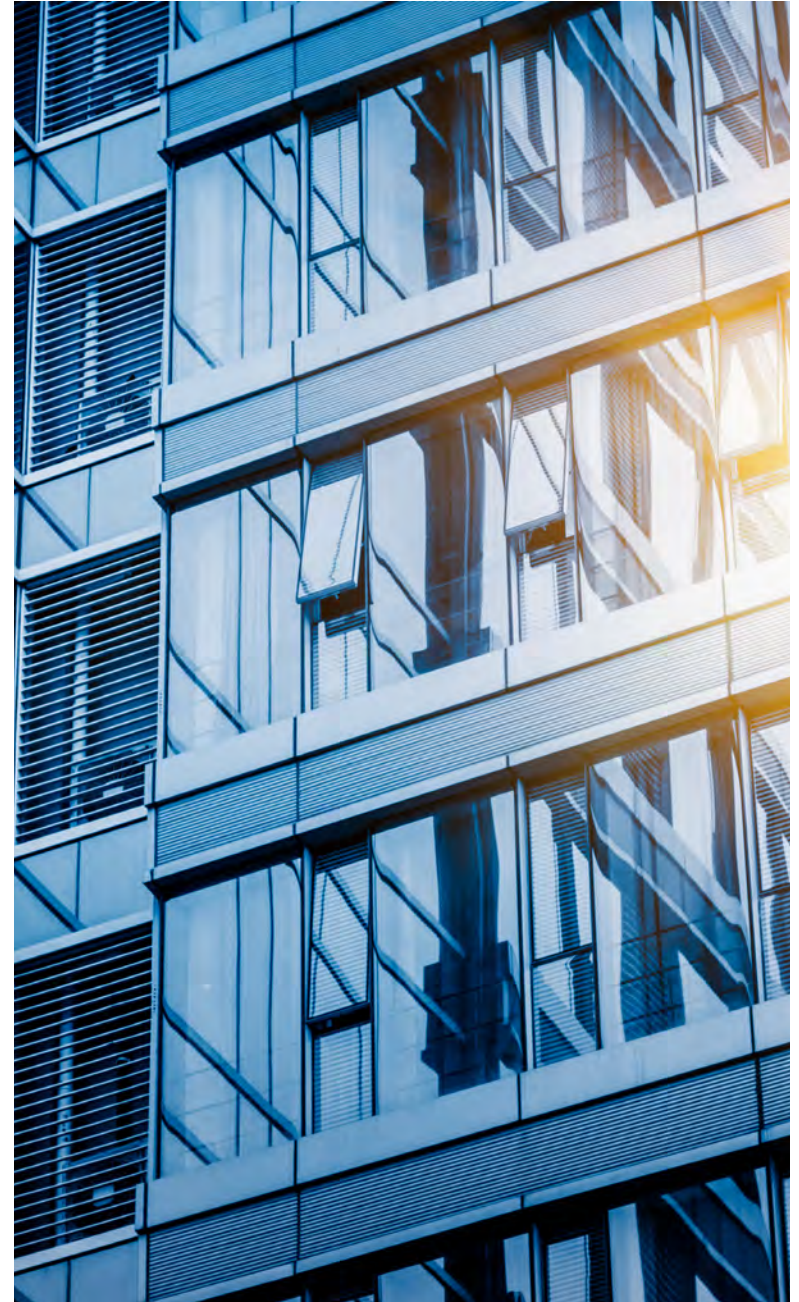
As RPA technology matures and becomes more well-known in the marketplace, the trend indicates that more organizations will adopt some form of this processing capability.

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.



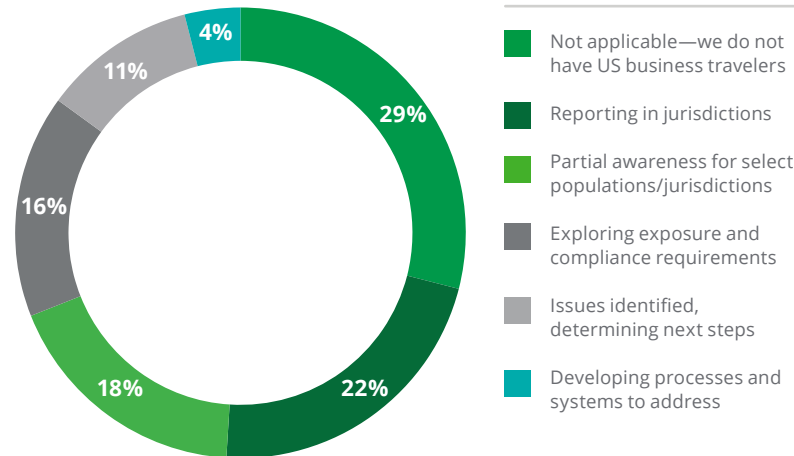
Question 21:

What issue represents the greatest challenge in terms of payroll tax compliance?



Question 22:

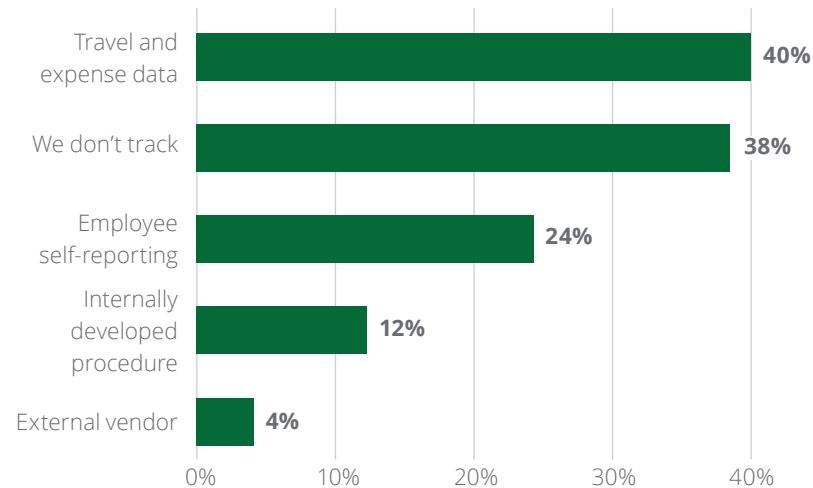
What is your level of state income tax withholding compliance awareness for US domestic short-term business travelers?



There is both a greater level of awareness and increased compliance on the part of employers focused on tax obligations associated with short-term business travelers. Compared to three years ago, more employers are reporting nonresident business travelers in other jurisdictions, and fewer employers are simply exploring exposure and the reporting requirements.

Question 23:

Which methods do you use to track US domestic business travel?

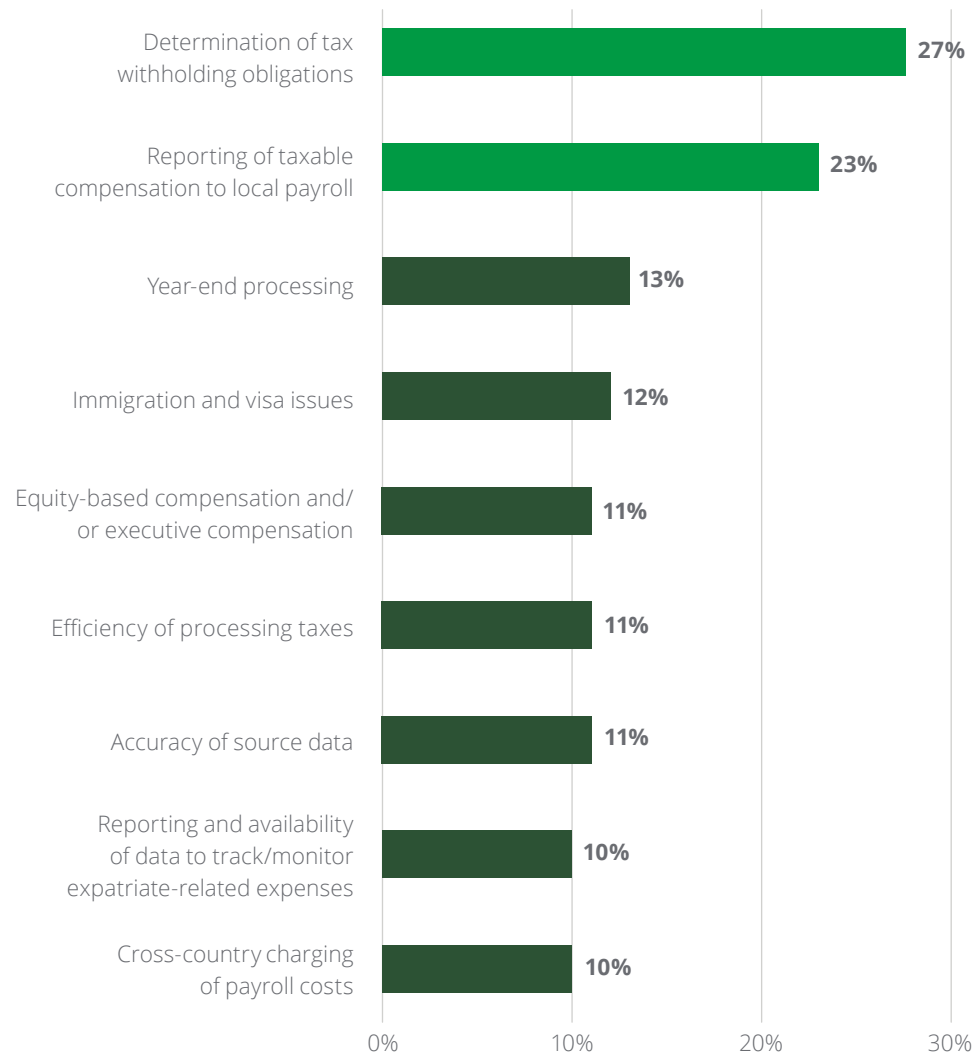


The primary method used to track employee business travel is through the company's travel and expense data. Use of travel and expense data **increased by 7 percent** from three years ago, and at the same time employee self-reporting of work location **increased by 6 percent**. This shows a greater dependency 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:

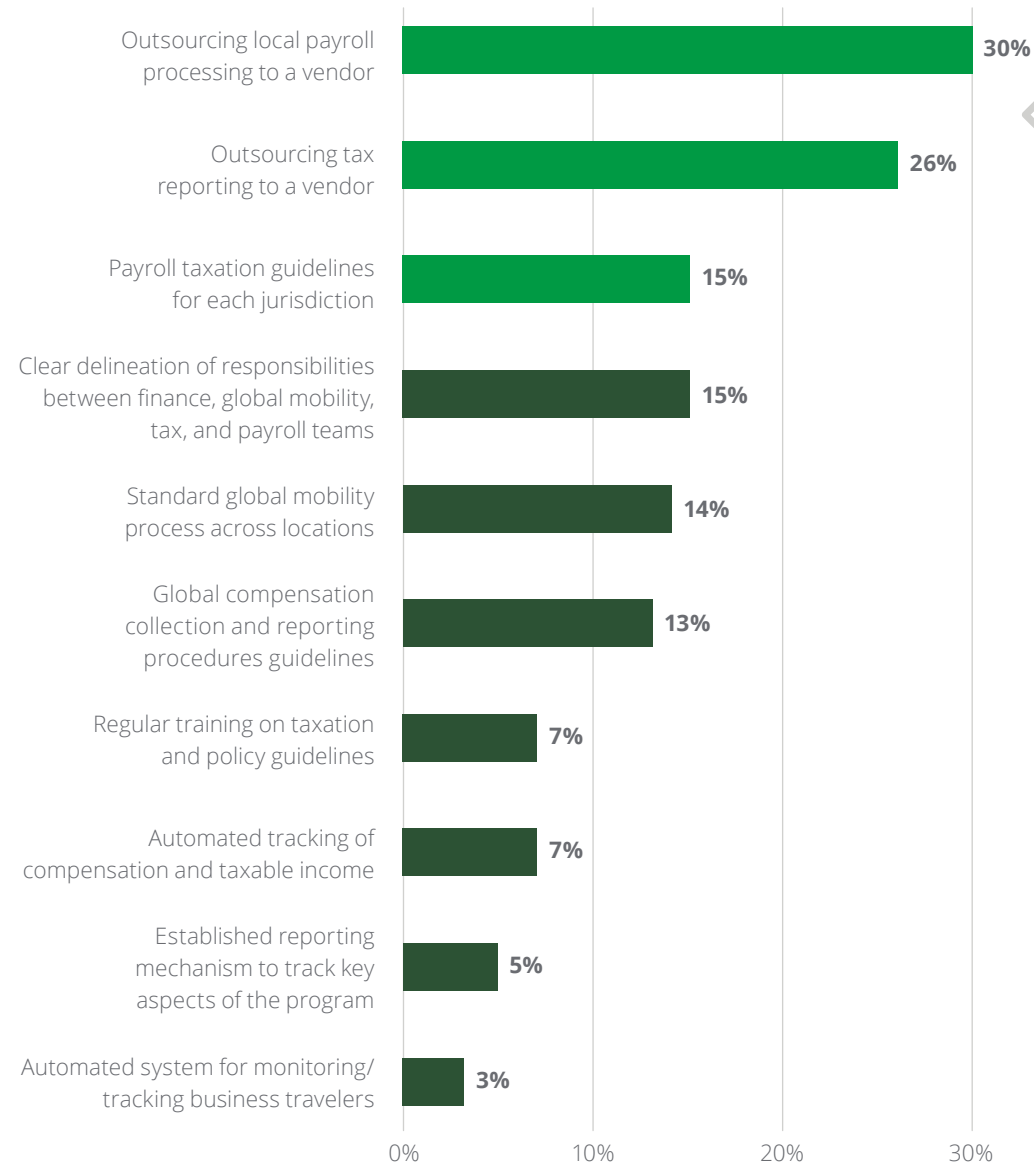
If you have globally mobile employees/ expatriates, which of the following do you consider your top payroll-related challenges or risks?



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

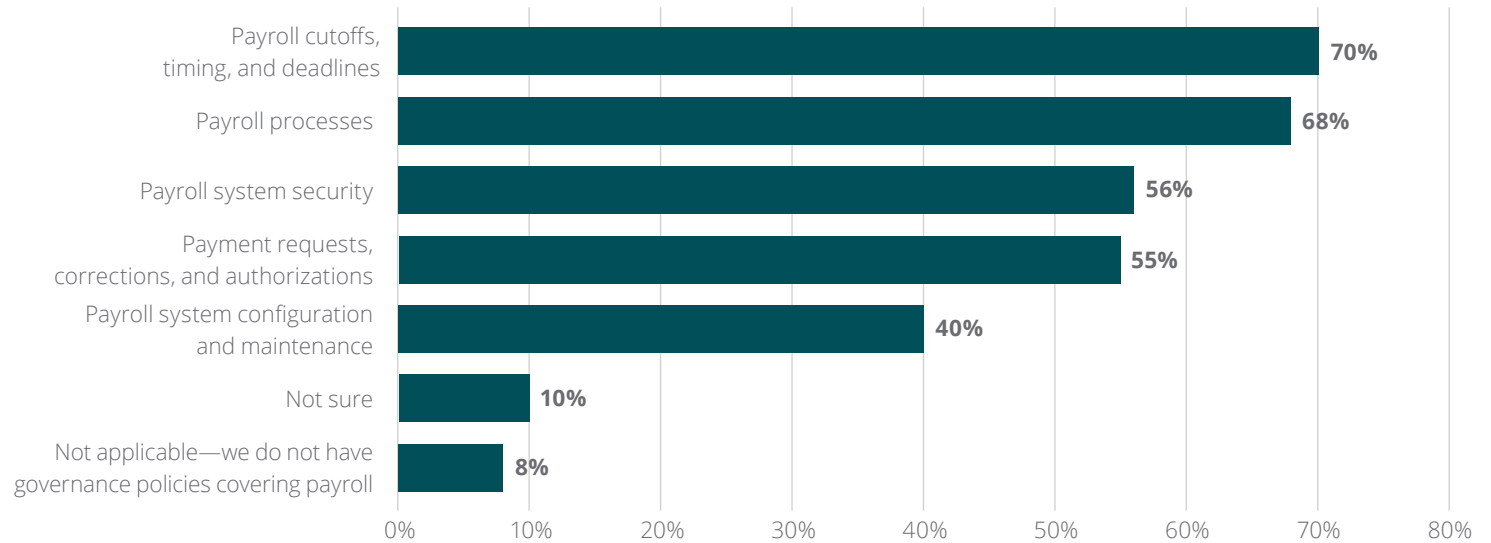
Overview

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.



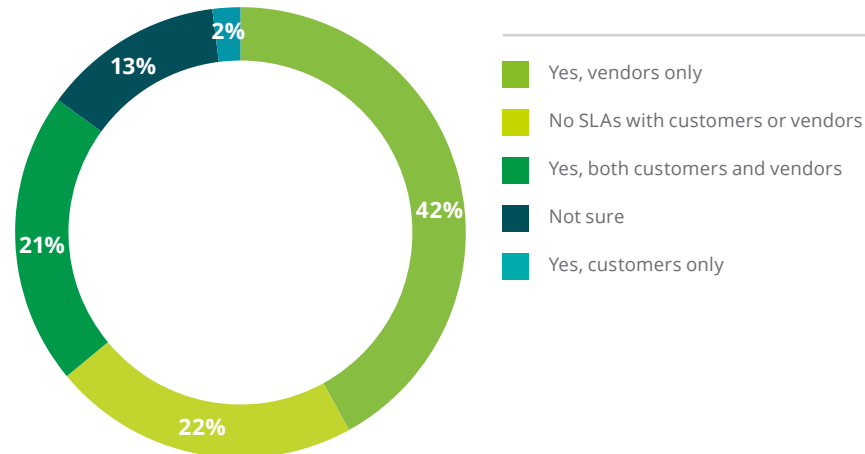
Question 26:

Which of the following topics are defined by your organization's governance policies?



Question 27:

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



Customers are internal individuals and/or departments who rely on payroll's services (e.g., employees, managers, HR, finance).

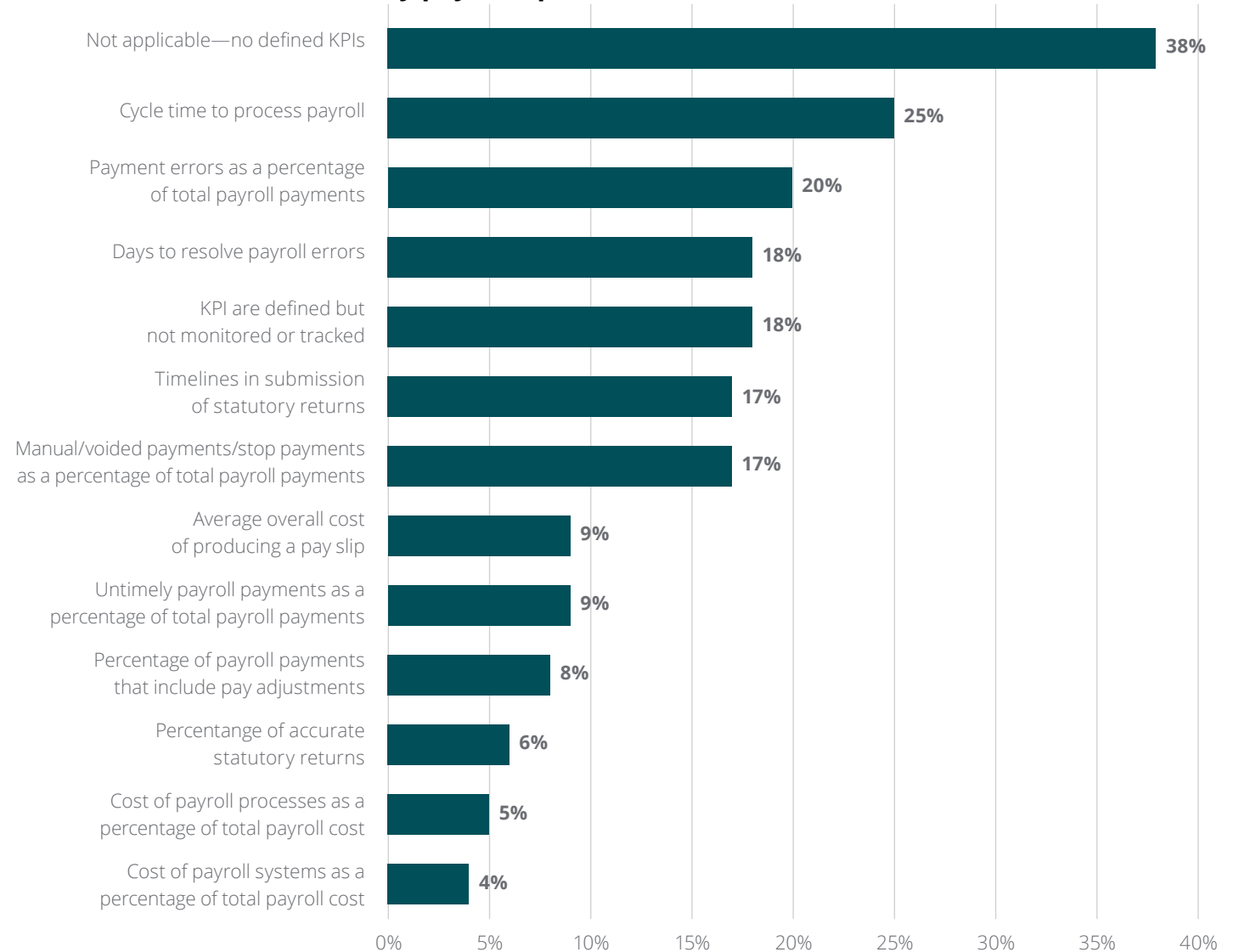
Vendors are external individuals and/or companies that Payroll interacts to provide its services (e.g., outsourced service providers, technology hosting/providers).

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

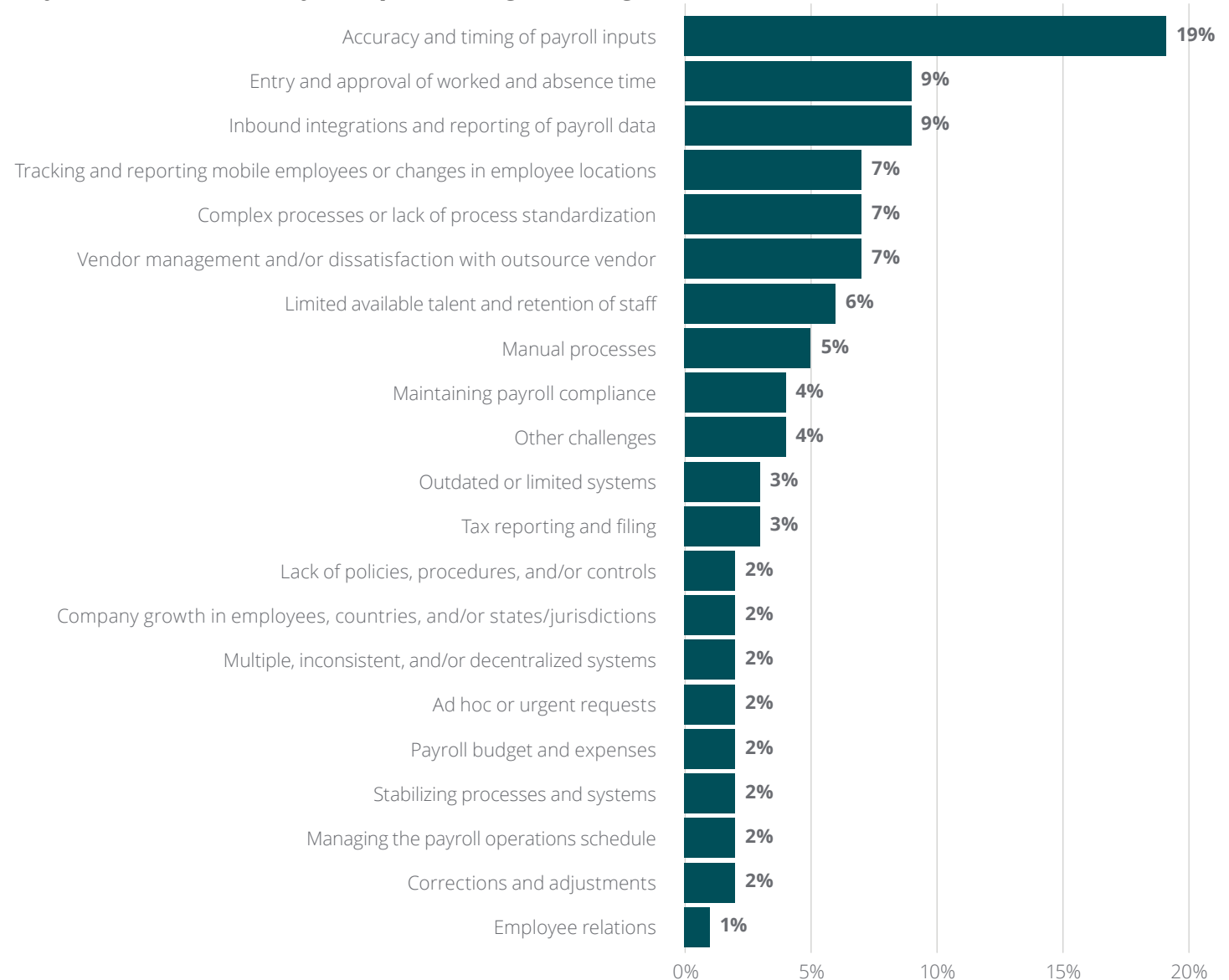


Question 29:

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.

Payroll service delivery and processing challenges



Acknowledgments

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For further information

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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.



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