

Junior Staff talent standard

Global Tax and Legal International Tax

Building a *globally uniform level of quality and capability* in our core services so that our clients experience a *consistent, exceptional Deloitte* is critical to become the undisputed leader in professional services. The following standard defines the capabilities required at the Junior Staff level for our International Tax service line.

Leadership capabilities

We expect practitioners at all levels to embrace and live our purpose by challenging themselves to identify issues that are most important for our clients, our people, and for society and *make an impact that matters*. There are five Leadership capabilities that we require from all Junior Staff across the organization, regardless of service line. Behavioral anchors for each capability are described below.

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

Core Professional and Technical capabilities

Below are the Core Professional and Technical capabilities for International Tax Junior Staff:

Capability	Description	Behavioral anchors
Tax Laws and Rules	Develops knowledge of current tax legislation across the Global Tax and Legal function	<ul style="list-style-type: none"> Develops knowledge of relevant tax rules and regulations and their associated processes to formulate solutions for client problems Conducts research and uses appropriate facts, analysis, and conclusions to draft technical advice, reports, memoranda and other deliverables relevant to tax laws and rules Remains current on recent developments and changes relating to area of tax specialization
Delivery Excellence	Recognizes the key capabilities required to deliver a high quality service experience to the client	<ul style="list-style-type: none"> Delivers client service according to relevant Deloitte standards, policies, and ethical principles Understands the general components of and tracks progress against a work plan, assuming responsibility for assigned work and reviews for accuracy and quality Develops an understanding of quality processes and risk procedures as they relate to clients, including scope Understands our Tax and Legal services and products Supports business development efforts through data gathering, research, or proposal development

Analytical Thinking and Problem Solving	Collects, assimilates, and analyzes data and uses standard processes and tools to help surface and support solutions for solving problems in the Tax and Legal business	<ul style="list-style-type: none"> Leads data gathering and assimilation to formulate a hypothesis and conducts an objective root cause analysis using a structured problem solving approach Develops analytical models that can be interpreted convincingly and reinforce recommendations Develops and validates solutions by combining insights from personal experiences and Deloitte Subject Matter Experts (SMEs) with standard methods and tools Proactively shares knowledge, ideas, and information with others Contributes ideas to develop solutions, consulting with others as appropriate
Technology Tools and Solutions	Applies technology knowledge to address client business challenges	<ul style="list-style-type: none"> Is familiar with Tax and Legal's technology offerings, frameworks and methods routinely integrated within Service Line domain Identifies technology components of business objectives and operations Collaborates effectively with SMEs and technologists on business-technology requirements Applies knowledge of technologies to strengthen client recommendations Stays current on technology trends and understands how Deloitte's services and capabilities can address common client challenges Comprehends how technology supports business objectives and enables core business processes

Service Line Technical capabilities

Below are the Service Line Technical capabilities for International Tax Junior Staff:

Capability	Description	Behavioral anchors
Due Diligence	Reviews relevant facts and documents utilizing accounting and tax concepts to develop understanding of target's Tax Profile	<ul style="list-style-type: none"> Obtains an understanding of target's business and assesses potential areas of tax risk Identifies potential basic tax issues beyond the reserves recorded on the books Quantifies tax exposures while making rational assumptions Drafts clear and concise due diligence tax findings using global-firm standard templates while staying aware of limitations on use of due diligence findings, as applicable
Documentation	Identifies basic tax issues in legal agreements (e.g. debt/compensation agreements)	<ul style="list-style-type: none"> Determines whether purchase agreements accurately reflect proposed transactions and intended tax consequences Identifies and documents tax issues including withholding taxes, pledges and guarantees, deductibility, and potential tax gross ups in debt agreements Applies basic terms of the debt instruments and identifies limitations on the deductibility of interest when documenting tax issues Applies the principles of management equity plans and the typical structures used
Modelling	Models basic tax implications incorporating the target's existing (Effective Tax Rate) ETR and its existing components and the reversal of material timing differences	<ul style="list-style-type: none"> Accurately projects elements in modeling (e.g., Sources & Uses, EBITDA, Cap EX, cash flow, debt repayment, taxes) Correctly calculates tax expense (book and cash) for the projections in the model including the impact of the reversal of timing differences and use of net operating losses Correctly calculates non income tax expenses associated with the transaction (e.g., transfer taxes, payroll taxes)
Deal Structuring	Evaluates the preliminary transaction structure by referring to common tax considerations	<ul style="list-style-type: none"> Coordinates with internal advisors (e.g., other Member Firms, technical experts) and supports senior staff in communications with external advisors (e.g., client, lawyers, bankers, investors) References the impact of the target's Tax Profile on the transaction structure References tax issues associated with transaction structuring, including limitation on deductibility of certain payments and losses, and consolidation concepts