

Model and assess the potential impact of Pillar Two on your tax profile

Pillar Two Impact Assessment Model

Deloitte's Pillar Two Impact Assessment Model is an Excel-based calculation engine designed to perform detailed Safe Harbor and The Global Anti-Base Erosion Rules (GloBE) calculations in accordance with the OECD's Model Rules.

This solution integrates your data into complex computational mechanics, including building efficient ways to source data you provide, inputting the data to be used for Pillar Two calculation purposes, and pushing outputs back to you for further consideration.

With the flexibility and transparency of Excel, the Impact Assessment Model can serve as a key element where scenario-based, detailed, multi-year, global Pillar Two calculations are needed, including tax provision, tax planning, M&A, and tax compliance.

The Pillar Two Impact Assessment Model is continuously updated in line with guidance from the OECD to provide the latest insights. Built-in scenario management tools, country-by-country elections, toggles, and effective dates, allow organizations to develop a clear understanding of how their tax obligations may be impacted by changes in tax law and/or changes in their underlying data.







Our approach is tailored to each project through a customized work plan, resulting in efficiencies at each step of the process, including data collection, transformation, processing, and analysis for Pillar Two.

This technology helps perform updated calculations as and when needed.

Use the Pillar Two Impact Assessment Model to:

- ✓ Analyze the impact of the OECD's Pillar Two Model Rules, commentary, and administrative guidance.
- ✓ Calculate post-enactment compliance.
- ✓ Identify potential data limitation for compliance.
- ✓ Perform Safe Harbor and GloBE calculations.
- ✓ Source, manipulate, and report data efficiently.

Why use Deloitte's Pillar Two Impact Assessment Model?

-  **Leverage existing technology:** This model is built in Excel, enabling you to export and use the data in your own technology.
-  **Use flexibly:** Use the model as a stand-alone, or alongside external or existing platforms; upload data for a nimble, flexible tax modeling solution.
-  **Stay current:** The model is updated continuously in response to evolving global guidance on Pillar Two.
-  **Customize for your organization:** The model can be tailored for your fact pattern and data sources. Customizable visualizations also allow user to quickly see and compare results.
-  **Compare results:** The model can run multiple data sets, including current and projected data, and compare results side-by-side.
-  **Understand the impact of Pillar Two on your tax profile:** By importing the results of the model calculations into a dashboard, you can gain insights into anticipated Pillar Two impacts on your tax profile.

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