



**Deloitte.**  
Private

## Deloitte family office services

Differentiated capabilities to serve  
family operations

**SECOND EDITION**



# STRUCTURE AND DESIGN

## CONSTRUCTING A MORE EFFECTIVE FAMILY OFFICE

Structuring and designing a family office can be a daunting task. From creating appropriate internal controls, to building a transformation roadmap, to setting up efficient transfer pricing planning, there are many factors to consider. You don't have to face these challenges alone. Deloitte brings a wealth of experience and tailored services to help you structure your family office effectively, manage risk, and drive operational excellence so you're well-positioned to achieve lasting success.

# Family office and investment partnership structuring

## TRANSFORMATIVE SERVICES FOR FAMILY OFFICES

Whether a family is considering forming a family office or seeks to modernize an existing one, it's important to engage with advisors who can provide tailored structuring services to meet the family's unique goals. Deloitte has amassed market-leading experience working with hundreds of family offices through the many logistical, operational, financial, and even emotional considerations of forming or restructuring a family office and investment structure, helping them to thrive in an ever-evolving landscape.

Our specialists help family offices in essential ways, preserving their legacy, vision, and values through proper succession planning; establishing and enhancing governance over family and investment decisions; advancing economies of scale with co-investment and cost-sharing; and mitigating tax risks while increasing tax efficiency through careful planning.



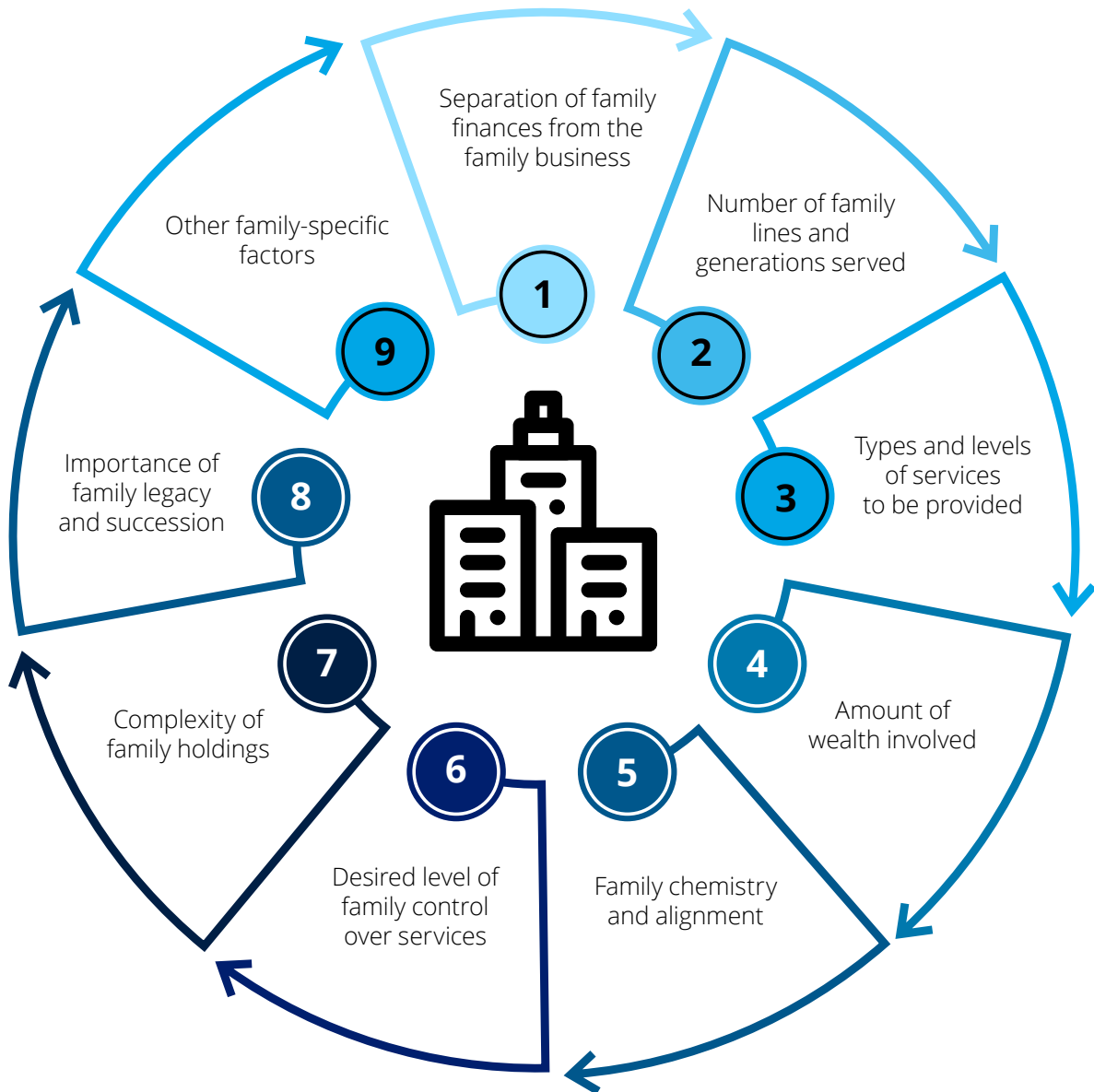
## OUR SERVICES

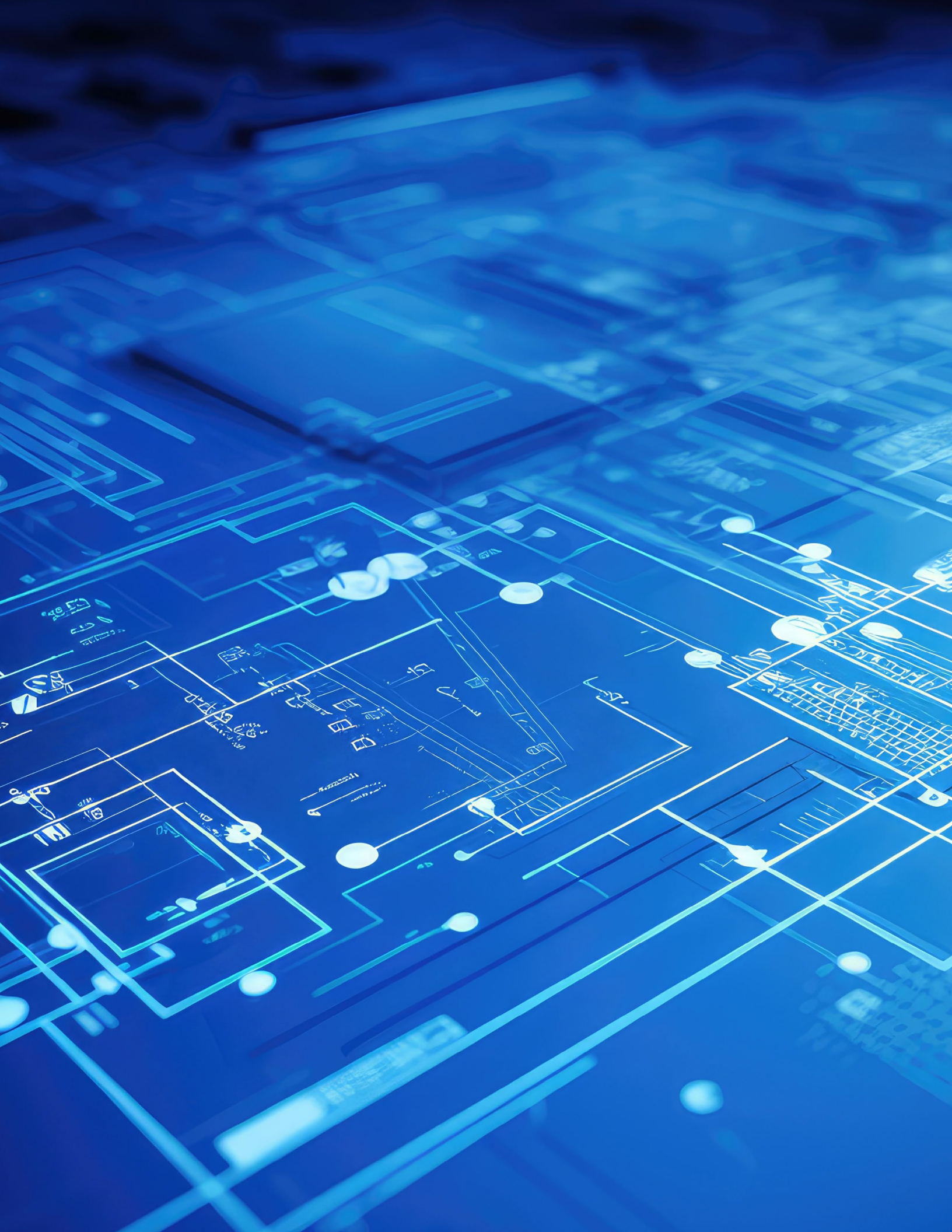
- 01 Family office structuring**  
In-depth review of ownership options, governance, scope of services provided, in-house versus out-sourcing decisions, funding alternatives, and tax considerations.
- 02 Investment partnership structuring**  
Form marketable (liquid) and alternative (illiquid) investment partnerships, analyze uses of “side pockets” and “vintage accounts” for specialized investment approaches; structure profits interests with economic modeling for equitable growth; and evaluate special partnership allocations alongside tax considerations.
- 03 Key employee incentive compensation arrangements**  
Align employee rewards with long-term organizational success and performance metrics; structure co-investment and carried interest vehicles as part of key employee incentive compensation arrangements.
- 04 Private aircraft structuring**  
Navigate ownership options, lease arrangements, and sales and use tax planning for family and family office usage of private aircraft.
- 05 Philanthropic vehicle-related planning**  
Address tax issues on family office interactions with charitable entities, including co-investment within family investment structures, fee arrangements, and sharing of resources.
- 06 Private trust company structuring**  
Oversee governance, formation, and operational considerations for private trust companies, including integration with the family office.
- 07 Unique asset structuring**  
Navigate the complex tax landscape applicable to a diverse range of unique asset classes beyond traditional investments, including real estate, fine art, sports franchises, and blockchain and digital assets, and implement structures to harness their potential.

### Explore more

Discover additional insights in our brochures: [The value of a family office](#) and [Tax structuring considerations: Family investment partnerships](#).

## WHEN IS IT TIME? INTEGRATED FACTORS IN THE DECISION TO FORM A FAMILY OFFICE





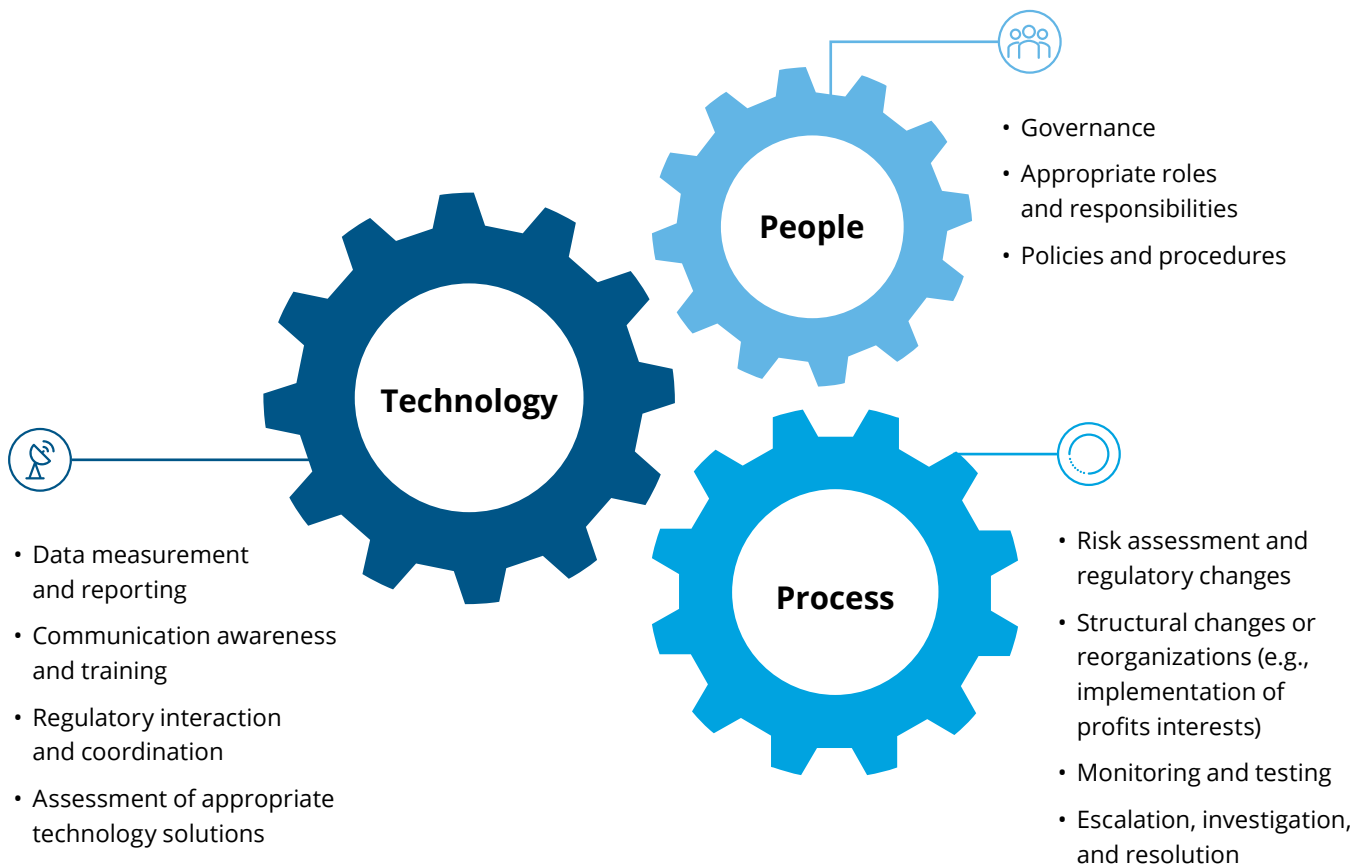
# Internal controls assessments and reviews

## A TAILORED APPROACH TO CONTROLS ASSESSMENTS

In the quest for top-tier governance and risk mitigation, your family office should have an advisor that understands the foundational importance of strong internal controls.

Deloitte is that advisor. Whether you want to address specific internal controls issues, evaluate your practices against those of peers, or modernize your control framework in response to emerging technologies or advances in your family office, our vast experience and specialized advisory services can allow you to identify and bridge gaps in your policies, processes, and control mechanisms or advise you on implementation of new technologies. This includes important areas specific to family offices, like segregation of duties, procedures for disbursements, vendor selection protocols, and record retention. With Deloitte, you can gain the insights needed to not just update your family office but to transform it into a model of operational excellence.

### COMPONENTS OF AN INTERNAL CONTROLS ASSESSMENT



## OUR SERVICES

ONE

### Internal controls advisory

Deloitte offers services specifically tailored to your family office's controls challenges, advising on known control failures, recommending frameworks for new family endeavors, or advising on ways to adapt to evolving capabilities, technologies, and strategies. This may be accomplished through an analysis of current controls and the governance framework against peers and leading practices. Our advisory services focus on ways to enhance your governance structure with special attention to specific family office control areas—including segregation of duties to help prevent fraud and errors—and strengthening the integrity of your operations.

TWO

### Internal controls modernization

Whether your operations are growing, your structure is changing, or you are exploring new areas such as blockchain and digital assets or artificial intelligence (AI), we can advise you on ways to elevate, enhance, and modernize your internal controls programs and frameworks all for the purpose of risk mitigation. Our approach to modernization focuses on processes relevant to family offices, such as record retention policies and authorized disbursement procedures, human resource capital management and optimization, and investment management with an eye towards utilizing today's advanced technological capabilities, including AI.

THREE

### Internal audit cosourcing

Deloitte enhances your internal audit capabilities with cosourcing services, allocating tasks to our professionals who infuse your program with analytics and subject matter experience, including advising on implementing vendor selection processes and assisting with managing procurement risks.

FOUR

### Financial management advisory

We can provide advice and considerations on ways to refine your approach to cash and expense management, offer investment life cycle advice, and advise on methods for asset valuation, including valuation of investments with a digital asset strategy. Our advisory services extend to advice and considerations on creating important internal controls over financial management processes, as well as advising on your family office's overall governance and strategic positioning.

# Operations and technology transformation

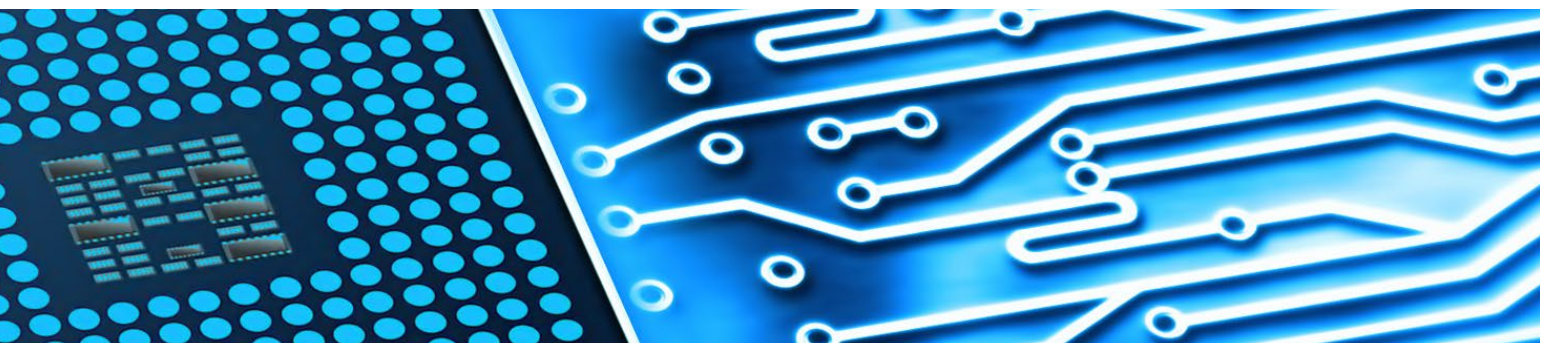
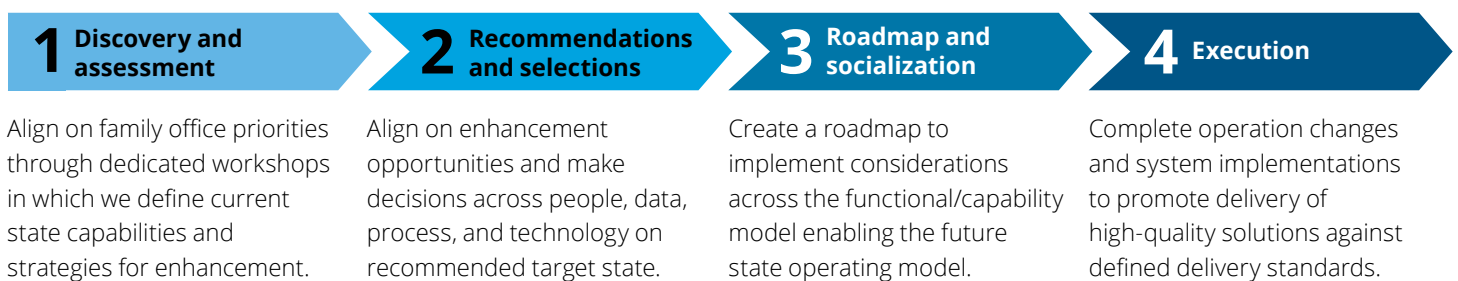
## ACCELERATE YOUR PATH TO A BRIGHTER FUTURE

Improve your family office's processes and infrastructure with Deloitte's strategic technology and operations roadmap. As the demands for sophisticated data management and integrated systems grow, a meticulously crafted roadmap is essential for effectively steering through these advancements, positioning your family office to meet today's operational challenges while enabling strategic decision-making for the future.

Beginning with discovery and assessment, we tailor our considerations to your family office's circumstances, then move into detailed planning and option exploration, helping to determine that each strategy aligns with your specific goals. Finally, we execute, integrating new technologies and processes to transform your operational framework and help set you up for success in the face of current demands and future developments.

Our extensive roadmap can guide you through the evolving landscape—strategically assessing, enhancing, and implementing solutions for your family office.

### OUR SERVICES: FRONT-TO-BACK TRANSFORMATION PROCESS



01

**Phase one: Discovery and assessment**

- A unified understanding of your family office's key priorities across functional areas including family services and philanthropy, investments, investment operations, tax and wealth planning, administration and compliance, and technology.
- A map of the organization's capabilities charted against its strategic objectives, highlighting potential areas for development.
- An in-depth analysis identifying gaps across key activities, challenges, and risks within your current operations and technology infrastructure, paving the way for targeted improvements and risk mitigation strategies.

02

**Phase two: Recommendations and selections**

- In-depth analysis identifying gaps across key activities, challenges, and risks within your current operations, data governance, and technology infrastructure, paving the way for targeted improvements and risk mitigation strategies.
- Operations and technology vendors identified and selected for future implementation of functions such as general ledger, front, middle and back office, reporting and analytics, market research, and data aggregation.

03

**Phase three: Roadmap and socialization**

- A defined plan that provides a structured approach to the transformation, intending that activities are coordinated and aligned with your office's strategic objectives, providing clear direction, a breakdown of costs and benefits, and a resource enhancement and implementation plan.
- Develop a comprehensive socialization plan, clearly articulating changes, benefits, and implications for all stakeholders, while fostering an environment of transparency and collaboration.

04

**Phase four: Execution**

- Coordinated execution of the implementation plan with vendors, company leadership, family members, beneficiaries, and other supporting parties.
- Transition to new systems and processes through thorough testing, training, and data migration, and the establishment of continuous improvement frameworks.

# Transfer pricing

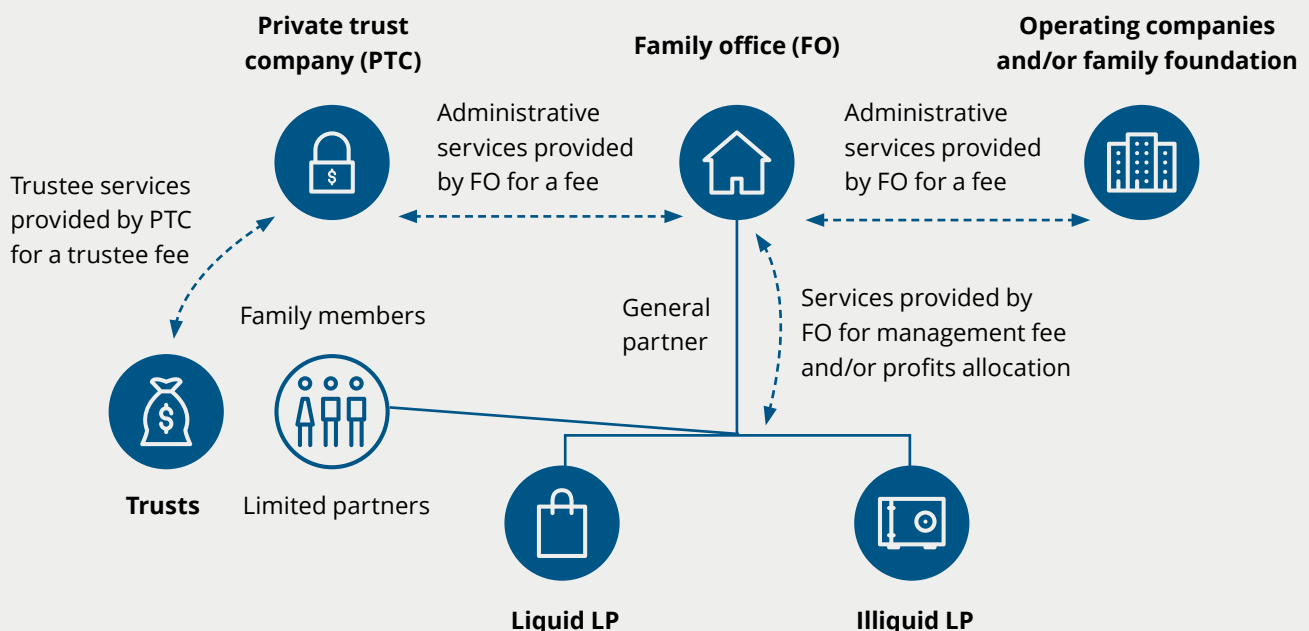
## TAILORING TRANSFER PRICING SERVICES TO YOUR NEEDS

As family offices become more complex, a strategy for structuring and pricing transactions among related parties becomes vital. That's where Deloitte's transfer pricing team comes in. We bring deep experience gained serving diverse family offices and their unique legal and economic frameworks. As a result, we can help you design, price, and implement transfer pricing planning that is not only tax-efficient, but tailored to your circumstances.

Our transfer pricing methodology is based on fact gathering, extensive knowledge of the family office environment, and experience in analyzing related-party transactions.

### Common family office structures and arrangements

The diagram below is representative of many family office structures whereby the family office provides certain services to various family clients in exchange for a form of compensation. Each of these arrangements may have transfer pricing considerations.



## OUR SERVICES

### ■ Establishing a new family office

Analyze intercompany transaction structures and pricing policies, and address start-up phase considerations.

### ■ Review existing transfer pricing

Review existing policies relative to market pricing and analyze changes to policies and/or structure.

### ■ Establishing transfer pricing policies

Helping to implement new transfer pricing policies by building a bridge between regulatory tax guidance and specific family office data terminology and availability.

### ■ Foundation/non-profit considerations

Advise on transactions with non-profits, adhering to self-dealing regulations.

### ■ Tailor transfer pricing for related entities

Advise on transfer pricing policies for related operating companies and the family office.

### ■ Investment advisory benchmarking

Provide market intelligence and planning considerations for diverse investment advisory services.

### ■ Planning considerations

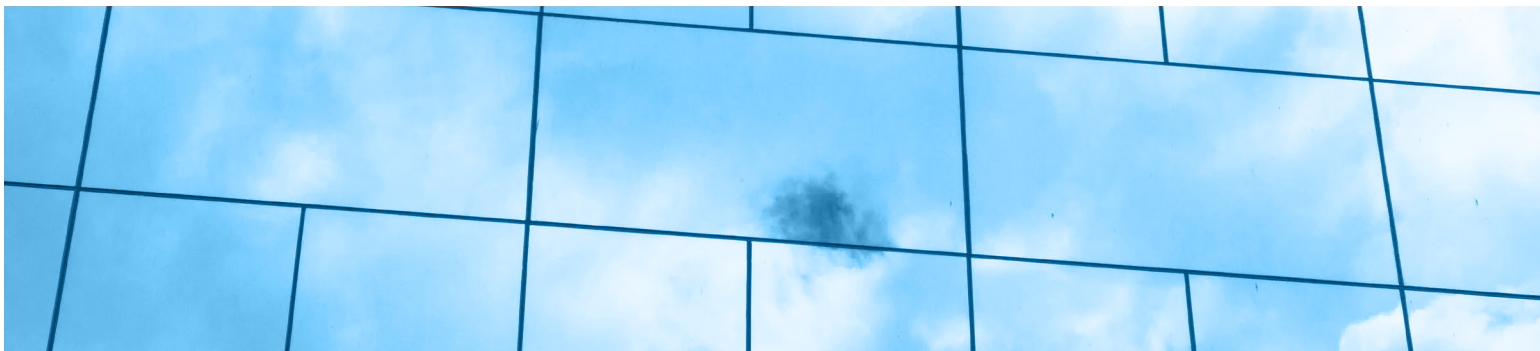
Assist in planning for trustee services, grant-making, estate administration, and business considerations.

### ■ Tailored services

Offer guidance for operating company transfer pricing, global expansion, and other unique transactions.

### ■ Tax audit services

Leverage substantial IRS and foreign tax authority audit experience to prepare for tax audits and defend against open audits.



# Cross-border family office services

## EMPOWER YOUR FAMILY OFFICE ACROSS BORDERS

Family offices are typically headquartered in the country in which the family predominantly resides, but now more than one-quarter (28%) of family offices operate in foreign jurisdictions.\* These offices are often established to serve family members who have moved overseas, diversify risk, increase access to talent to support a family business that has expanded its global footprint, or to employ an investment team “on the ground” and develop local relationships for exposure to deal flow.

Deloitte’s global presence, in 150 countries and territories through a network of firms, allows us to help family offices navigate their global footprint. We can assist family offices with the creation of cross-border offices, focusing on both inbound and outbound structures, and leverage our experience to advise on both US and local country taxation and mobility requirements.

Establishing a presence in a new country requires careful planning and a deep understanding of tax and mobility complexities. Deloitte provides assistance throughout the process, from initial planning and design to implementation and ongoing compliance.



\*Rebecca Gooch, *Deloitte Family Office Insight Series – Global Edition: Defining the family office landscape*, Deloitte Global, 2024.

## OUR SERVICES

### 01 **Jurisdictional comparison and selection**

Our phased approach begins with a jurisdictional review, intended to align the needs, expectations, and goals of the family office and owners with the desired location. Our specialists work with our clients to analyze planning considerations related to the operating model and ownership structure, considering the overall business objectives, tax efficiency, key intercompany and external transaction flows, and appropriate immigration pathways for the family and essential employees needed for the operation.

### 02 **Structuring services**

We can provide an analysis on structuring alternatives to help focus on important elements such as the legal ownership structure, governance, local entity type, capital structuring, asset organization, and tax efficiency for the family office.

High-level tax impact modeling helps us explore the appropriate operating model with you to then develop a work plan for implementation of the proposed structure. We will assist with both direct and indirect tax matters for identified jurisdictions and advise on relevant technical aspects, such as transfer pricing, entity-specific tax elections, and local registrations. Refined modeling of tax impacts to stakeholders takes place as needed to enhance the overall tax strategy.

We collaborate with the family office to validate operational and tax impacts of the proposed future-state operating model to resolve important open items. The intended functional profile of each new family office entity and associated transfer pricing policies and procedures are solidified, and the family office has a clear understanding of our tax analysis regarding transfer pricing, local country and US income tax, along with value-added taxes (VAT), customs, or other relevant indirect tax considerations.

### 03 **Tax compliance**

We provide review of associated legal agreements from a tax perspective to analyze expected tax treatment of chosen structuring alternatives. We collaborate with our global network to help family offices address local country tax filing obligations, including corporate income tax, VAT, Foreign Account Tax Compliance Act (FATCA), and Pillar Two reporting for their structures. Additionally, we assist with transfer pricing-related filings including preparation of identified master and local files, as well as associated disclosures required in many countries.

## 04 Visa acquisition and residence planning\*

While the Deloitte US firm does not provide immigration services, the Deloitte network of firms has extensive experience in this area, with established immigration practices and dedicated private client resources to navigate your global mobility needs.

Through our global network, Deloitte assists the family office to obtain appropriate visas and residence permits in desired locations, providing personalized guidance throughout the process. This includes services for the family and key personnel, from domestic workers and personal assistants, to family office staff with essential skills, recognizing that a mobile workforce is paramount for business continuity and growth.

Our services extend to complex and specialized matters, such as:

- Complex immigration programs linked to investments, business ventures, or philanthropic activities;
- Citizenship and passport applications;
- The transfer of employees across borders and guidance on sponsor/employer obligations to mitigate the risk of financial penalties, reputational damage, and operation disruptions; and
- Discretionary applications, including previous visa refusals or immigration bans.

## 05 Human Resources services

We understand the challenges of setting up a family office in a new jurisdiction. Whether it's a designated head of HR or you need supplemental support, we can assist as you stand up and operate your HR function, bringing the broad range of capabilities you need. We have a tailored set of services for family offices from our portfolio of compliance and global talent services that meet you where you are to help you scale and manage your workforce. Whether it be talent strategy; talent management; compensation, rewards, and benefits; HR design and implementation; compliance; or HR operations, our tech-enabled services can help you improve your user experience.

While it may feel overwhelming to address so many considerations associated with forming a family office in a foreign jurisdiction, we have the experience and resources across the globe to help streamline the decisions that must be made to achieve the family's aspirations.

\*For legal and regulatory reasons, some of the Deloitte Touche Tohmatsu Limited (DTTL) member firms, including the US member firm, do not provide immigration services. Such services are provided by the legal and immigration practices of DTTL member firms outside the United States and their alliance partners. The Deloitte US firms do not practice law nor provide legal advice.



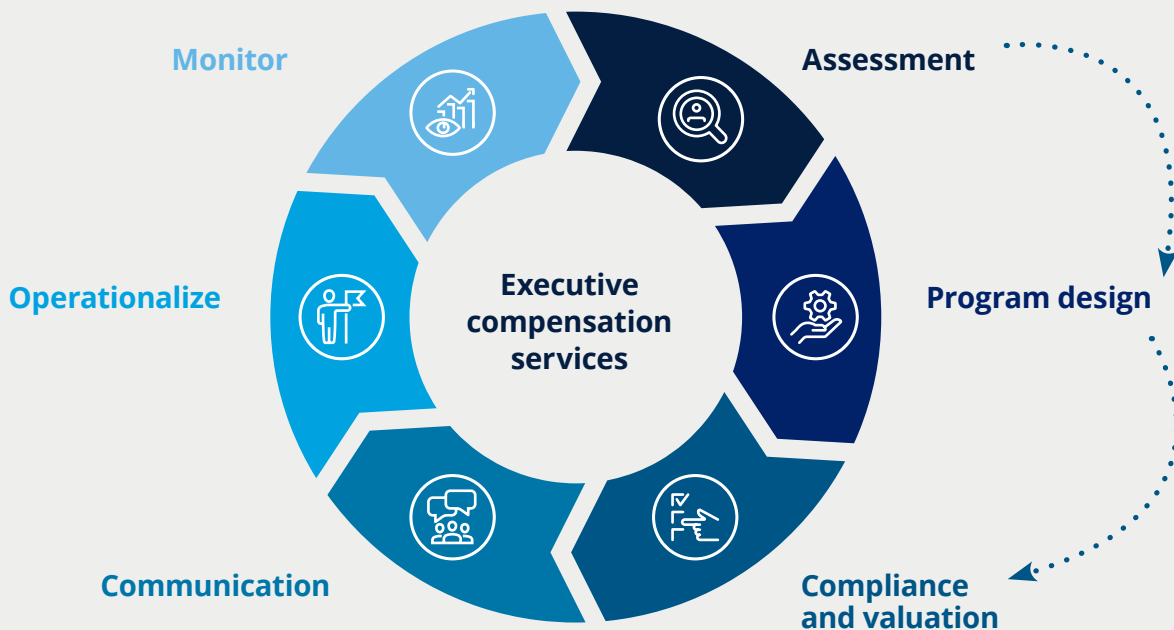
# Executive compensation planning services

## WINNING THE TALENT WAR WITH STRATEGIC EXECUTIVE COMPENSATION

Family offices are evolving to become more professional, diverse, and technologically advanced. By focusing on these talent and people-related trends, family offices can better manage their resources, attract and retain top talent in an increasingly competitive industry, and reinforce long-term success and stability. In the intense war for talent, a thoughtful executive compensation program is one of the key tools that creates a differentiated offering and supports the attraction and retention of talent in this expanding market.

### Our integrated executive compensation offering

Assessment | Program design | Compliance and valuation | Communication | Operationalize | Monitor





## Assessment

Understanding the organization and the market involves conducting a foundational internal analysis to assess business and talent strategy, culture, and vision, while an external analysis examines market trends and the competitive landscape. This comprehensive approach can create strategic alignment and informed decision-making to enhance executive compensation design and market positioning.

Our activities within the Assessment phase include:

- Lead stakeholder interviews and strategy review to gain internal insights.
- Conduct pay level and benefit program benchmarking to assess organizational alignment with market.
- Identify pay mix and alignment with organizational strategy.
- Summarize marketplace incentive plan design features to inform program design.



## Program design

Developing bespoke pay strategies and programs involves tailoring compensation plans to align the family office's objectives with the needs and aspirations of executive talent. This approach can enable compensation structures that are competitive, motivating, and aligned with the long-term goals of both the organization and its key leaders.

Our activities within the Program design phase include:

- Develop compensation philosophy and strategy to guide compensation decision-making processes.
- Create salary structures to support efficient base salary administration.
- Design annual incentive, bonus, and recognition programs to motivate near-term performance.
- Craft long-term incentive and deferred compensation programs to reinforce the achievement of long-term objectives.
- Construct co-invest and carried interest plans to align key executives with family stakeholders.
- Evaluate executive benefits to support a competitive rewards program.
- Collaborate with outside counsel to confirm program design and documentation.



## Compliance and valuation

Understanding the tax, accounting, and valuation requirements is crucial for designing effective and compliant compensation programs. This involves analyzing whether compensation structures adhere to regulatory standards, create tax efficiency, and reflect the financial implications for both the organization and its executives.

Our activities within the Compliance and valuation phase include:

- Provide tax analysis and advice to inform incentive plan design and compliance.
- Provide global accounting treatment guidance to support incentive plan design and financial reporting.
- Perform valuation services to support the design and implementation of incentive programs.



## Communication

Developing effective communications is essential to enhancing executive understanding and evaluating the return on compensation investment. Clear, transparent messaging helps executives comprehend the value and structure of their compensation packages, fostering engagement and alignment with organizational goals.

Our activities within the Communication phase include:

- Lead communications strategy development to support the effective implementation of the executive compensation programs.
- Develop communications materials to share with employees, reinforcing their understanding and engagement with the compensation program.
- Lead communications sessions and provide “train-the-trainer” support to educate employees on compensation program design and enhancements.



## Operationalize

Operationalizing your program involves translating strategic plans into actionable steps to assist with effective execution. This process includes establishing clear implementation guidelines, assigning responsibilities, and monitoring progress to achieve desired outcomes. By doing so, the program moves from conceptualization to tangible results, driving organizational success.

Our activities within the Operationalize phase include:

- Lead internal administration team sessions to educate on new program design and compliance requirements.
- Develop internal administration process flows to support efficient administration and sound governance.
- Lead the selection and implementation of compensation administration technology to support efficient and compliant administration.



## Monitor

Maintaining your executive compensation programs and employee experience requires ongoing evaluation and adjustments so that they can remain competitive and aligned with organizational goals. Regular feedback and assessments help to identify areas for improvement, fostering a positive and motivating compensation offering. This continuous process supports the retention and engagement of top talent.

Our activities within the Monitor phase include:

- Provide annual advisory support to the board and management on ad hoc issues and to deliver regular updates on marketplace trends.
- Lead stakeholder discussions and conduct program reviews to ensure pay programs are operating as intended and to reevaluate as organizational and talent objectives evolve.
- Provide regular communication updates to reinforce employee understanding of pay programs.

A well-thought-out incentive compensation plan can establish a formal program to attract and retain top talent, foster a culture of recognition and accountability, and align employee efforts with family office goals.

# Governance services

## BUILDING AND ENHANCING GOVERNANCE AND OVERSIGHT

In today's rapidly evolving business landscape, having an effective governance framework is the cornerstone of a thriving family office. At Deloitte, we specialize in delivering tailored governance services that helps to empower families and stakeholders to navigate complexities with confidence. Our comprehensive approach provides your family office with knowledge, resources, and tools to enhance your governance framework and foster transparency, accountability, and strategic alignment.

We provide advice on leading family governance practices and how to mature your family board, including adoption of accompanying governance bodies such as an advisory family council. We also guide family offices on their board composition to advise them on identifying the skill sets needed to manage growth opportunities and mitigate risks.

By integrating leading practices and innovative insights, we advise on safeguarding your legacy, enhancing decision-making processes, and building a framework that balances family and independent board member participation. Our team advises on a governance structure that can protect your family's wealth but also propel the family office toward a sustainable future.



### The Deloitte Governance Framework





The Deloitte Governance Framework, developed from more than a decade of research and experience working with boards and senior executives, forms the basis for the governance support, resources, and activities that we provide.

The Framework defines and delineates board and management activities that support effective governance, and outlines the elements of board oversight as performance, strategy, governance, integrity, and talent—all considering culture and risk of both the boardroom and organization.

It is important to assess your level of board engagement and understand where your board should be, as boards typically slide across the scale, exhibiting different degrees of engagement throughout the organization’s life cycle.



### Attributes

- 
**Skills and knowledge**  
 What are the skills that are needed for the board to effectively execute its responsibilities?
- 
**Processes**  
 What processes are necessary for the board to both understand and properly oversee the activities of the organization?
- 
**Information**  
 Is the information received by the board adequate to support effective oversight and decision-making?
- 
**Behavior**  
 Does the board’s behavior support and reinforce strong oversight?

## OUR SERVICES

### **Evolving your governance framework**

We review and understand your current governance frameworks, including composition, structure, policies, and procedures and provide enhancements to mature your current framework in line with leading family office governance practices.

### **Board and committee structure**

We can advise your board to evaluate the current membership, as well as its committee structure, and determine alignment to strategic initiatives. We advise committees with defining their role and responsibilities and develop respective charters to document and guide the committee in its activities.

### **Board composition and processes**

We will review and understand the skills, experience, and viewpoints of members of the board to make sure it has diversity of skills, knowledge, and opinions to allow for effective oversight of the family's strategy.

### **Leading board and committee processes**

We review current policies and procedures and consider enhancements to board "operations" before and during the meetings, as well as other activities the board implements, to ultimately drive effective board/management relations and overall governance.

### **Succession planning**

We can advise families in preserving their legacy, vision, and values through formalized succession planning and pipeline development of family members or independent advisors to bring specialization to the board and further its long-term effectiveness.

### **Ongoing education**

We can advise on education opportunities for the board to deepen its knowledge through courses, as well as develop internship, mentoring, and job shadowing programs for upcoming generations.





# Contact us

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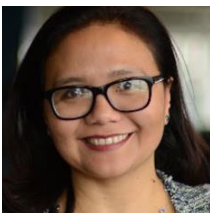


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## OPERATIONS AND TECHNOLOGY TRANSFORMATION



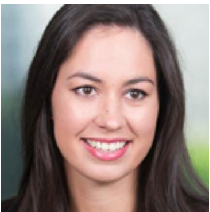
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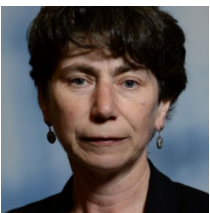
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## GOVERNANCE SERVICES



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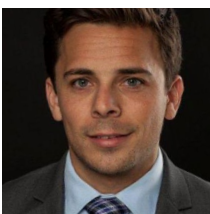
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## TAX COMPLIANCE AND TECHNOLOGY



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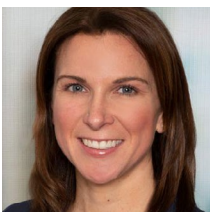
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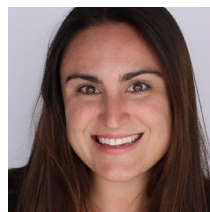
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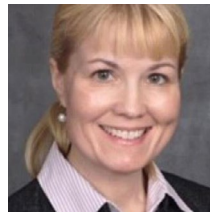
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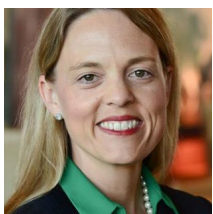


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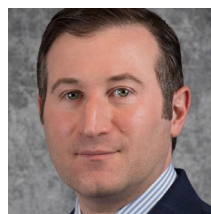


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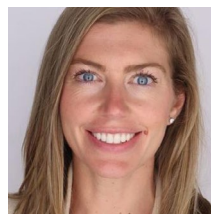


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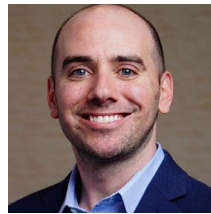


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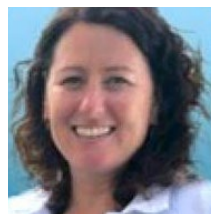


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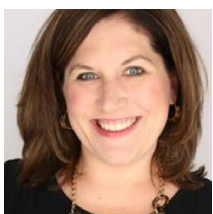


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