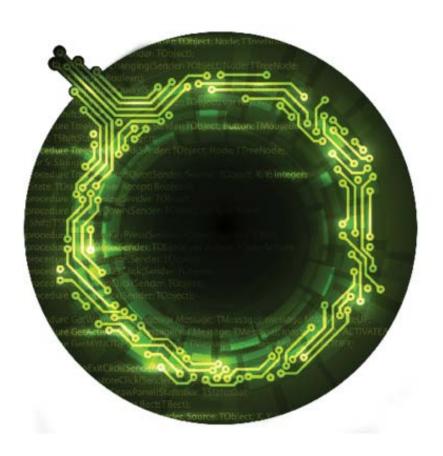
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# Tax and the Chief Human Resources Officer

Traditionally, disclosures in the annual report was the main publicity that tax received. Now, tax is progressively taking center stage as the subject of regulatory, media, and public scrutiny. In response, tax directors and their teams are changing emphasis from stewardship and operational activities to become catalysts for change by setting strategy and adding value as a business partner.

As a Chief Human Resources Officer (CHRO), you are likely finding the tax perspective on your business challenges is becoming increasingly prominent. The pressures arise from external sources, particularly legislative changes, as well as internally from the business's day-to-day operations and strategic priorities.

## Emerging questions which the CHRO should be prepared to address:

#### Legislative

 How do I work with tax to manage the evolving data protection landscape for mobile employees?

#### **Strategic**

• Should I be concerned about security or privacy implications of tax data processing being conducted by offshore teams?

#### Operational

- What are the tax implications of my "committed versus discretionary" personnel costs?
- How can I measure the tax impact of changing discretionary spending?
- Am I taking advantage of job, hiring, or training credits that may be available locally?
- Am I considering the tax implications of global staff deployments?
- How can I ensure our employees actively manage the amount of time they are spending in other jurisdictions to avoid excessive personal and corporate tax risks?

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