

The world of work is changing

Human Resource Services

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Human Resource Services

We service clients from medium-sized family businesses to multinational organizations by aligning their business strategy with their people and processes.

The world of work is changing.

An organization's workforce is considered a competitive differentiator. Businesses are strengthening their Human Resource (HR) processes and practices, and fine-tuning how they recruit, develop, retain and reward their people. Today's HR functions are helping determine strategic direction and implementing operational and tactical changes.

Our HRS professionals recognize the important role people play in creating value for business. We work closely with clients to develop creative human resource programs, and to tackle a wide variety of HR, tax, finance and regulatory issues.

Contact

Dave Peters,
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We recognize the important role people play in creating value for your business.



International Assignments

We will work with you to provide not only core tax services, but to help you take the steps needed to get the most out of your assignment programs.

We provide services to organizations relocating employees internationally and support Human Resources, professionals dealing with all aspects of the life cycle of their global mobility program. Whether you are creating a new program or are looking to improve your current program, our professionals can assist by:

- Ensuring your international assignment policies are aligned with and meet the needs of your business while maintaining cost efficiency
- Delivering an efficient international assignment delivery structure which makes effective use of technology
- Developing competitive assignment, reward and benefits packages
- Providing a tax-efficient international assignment structure and policy
- Managing the risks inherent in global deployment
- Ensuring the right staff are selected for international assignments and that their performance is meeting your business objectives

Our International Assignment Services team is part of a global network of 6,000 human resource practitioners in 153 countries. Our services include:

Tax Services: Planning and Compliance

Pre-assignment tax planning identifies traps and opportunities, and provides a measure of the cost of your assignments. Our professionals help your international employees manage their complex tax return requirements. PwC's integrated global approach promotes effective expatriate management and ensures our international employees receive quality service.

Program Consulting

When deploying an international workforce, the most challenging task is implementing management processes that reduce risk and minimize costs while obtaining a meaningful assessment of performance results. Most importantly, the assignment program must match and meet the objectives of your organization. We help you evaluate what will work best to match your companies' needs and the needs of your international employees, while maintaining efficiency, cost-effectiveness and a competitive edge.

Payroll, Pensions and Social Security

International payroll, pension and social security issues can be detailed and complex. In Canada and around the world, PwC's HRS professionals can help ensure your organization is compliant in every country where you do business.

Technology Services

Sharing information in a clear and timely manner is essential upon deploying an international workforce. In today's demanding business environment, we are bridging these challenges through technology. Our technology allows you to remain connected to your assignees by sharing information on a real-time basis, making time zones and locations less of a factor.

Global Mobility

Our professionals can help you manage all elements of your international assignment program. We can also provide advice with respect to your selection of service providers for matters relating to immigration, moving, housing, schooling and cultural training. Our services comprise of:

- The design of cost and tax effective global mobility policies that meet the needs of your business strategy, minimizing overall assignment costs and better managing risk
- Establishing best practices in global mobility and leveraging of the best resources available to support your program

- Review of your global mobility processes to increase efficiency and reduce costs for long and short-term assignments, frequent business travel, rotational assignments and permanent relocations
- Benchmarking current policies to ensure market competitiveness

Global immigration services

The PricewaterhouseCoopers Global Immigration Network spans over 95 countries for the provision of immigration solutions. If you need to deploy your international workforce efficiently and in full compliance with the local regulatory environment, we provide solutions that are tailored to your requirements. A full range of immigration services are offered from business visitor visas and planning for start ups to entry clearance applications and fully coordinated global immigration projects.

We bring together expertise in global mobility, tax, social security and immigration and can offer a fully integrated approach through a local client relationship team that meets your needs.



How we can help you

Our team will work with you to provide not only core tax services, but to help you take the steps needed to get the most out of your assignment programs. Our extensive knowledge of all aspects of assignment programs from policy to reward, and talent management to succession planning, puts us in the ideal position to make sure your mobility program is working at optimum efficiency. We will help you get the best return on your investment with the least amount of risk.

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Reward



Make your reward and compensation strategy truly strategic.

Effective compensation is more than just dollars and cents. Reward is about cash and non-cash compensation paid to employees, and how companies can best leverage rewards to manage and engage top talent.

Our equity compensation team assists public and private clients to optimize and implement their incentive programs. In our design projects, we've worked with clients to:

- Convert option plans into restricted share plans globally to increase tax efficiency and retention value
- Design and implement performance share units that settle in restricted shares, enhancing tax deferral and maximizing capital gains treatment for employees
- Design and implement equity-based compensation plans that retain the full efficiency of dividend and capital gains tax rates

- Fix compensation expenses while maintaining corporate tax deductibility

We work with our clients to find an optimal tax and accounting structure to implement designs proposed by their traditional compensation consultants. We can enhance work already in progress or assist at the outset to define objectives and results.

Look to our HRS professionals for help with:

Reward strategy

- Alignment of the compensation strategy with the company's business strategy
- Redesign of compensation plans to reduce expense

Reward program design

- Compensation architecture
- Incentive plan design and performance modeling
- Equity compensation design, including tax and accounting analysis and performance modeling
- Global equity plan design, tax compliance and administration

Governance and compliance

- Executive compensation risk assessment

Contact

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Rick Schubert, Toronto
416 947 8984

Benefits, Retirement and Actuarial Services

We offer actuarial, tax, accounting and group benefits expertise that provides a 360 degree view of non-cash compensation. We provide strategic and ongoing support for all types of retirement arrangements, including defined benefit and defined contribution, funded and non-funded, domestic and international. Our advisory services include:

- Strategy and policy advice
- Plan design and implementation
- Actuarial and risk management
- Tax and accounting
- Regulatory compliance and disclosure
- Service provider selection
- Communications

Contact

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The rapidly changing world of business consolidation has left companies with pension plans that require major restructuring.

Employee benefits design and structuring

We can help you design, structure and implement tax and cost-effective employee benefit programs.

Contact

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Pension wind-up

Business consolidation often leaves companies with pension plans that require major restructuring. Our pension closure and administrative services experts can assist with:

- Pension plan closure and surplus distribution services for plan sponsors
- Governance and regulatory compliance reviews and advisory services
- Plan administration outsourcing and transition support for registered pension plans
- Plan remediation and administration advisory services

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Human Resource Transaction Services

Transactions such as mergers, acquisitions and divestitures present HR challenges. Transaction costs can increase substantially as a result of the unknown costs of an off balance sheet and unaccrued future pension, benefits and compensation liabilities, as well as unaccounted for human resource problems. These issues can mean the difference between a profitable or costly acquisition. Our professionals provide:

- Pre and post-transaction strategy and structuring options
- Pre and post-transaction due diligence
- Post-acquisition integration, harmonization and implementation advice
- Spin-off transaction support
- Post-retirement benefits costing

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We help companies address the specific compensation benefits and equity issues that surround a transaction. Our deep experience in HR strategy, plan design, compliance, and communication helps companies address and resolve the issues of change in order to complete successful transactions.

Post-transaction structure and integration

Acquiring a business is only the first step.

Employees are crucial to an organization's success, but if people issues are not addressed effectively or quickly, acquisitions can fail to deliver projected increases in shareholder value. Our professionals can assist by:

- Organizing structure and governance issues
- Introducing and developing corporate cultures and values
- Evaluating workforce and structure
- Developing management retention and compensation strategies

- Managing compensation and benefits rationalization and change
- Streamlining payroll and human resource administration
- Integrating planning and project management
- Communicating with stakeholders, including employees, shareholders, community leaders, suppliers and customers

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People and Change



How managing change begins and ends with people.

Getting the best from people at every level when there is constant change is the key to sustainable competitive advantage. Solid strategies, processes and technology alone do not deliver results. It takes people to accept, adopt, drive, and sustain the change to realize tangible impact. Success in business hinges on strategic agility and the ability to execute. We help clients achieve the following four business objectives:

Making change stick

Our 'making change stick' approach accelerates the delivery of benefits in ways that are sustained long after a change program is done by focusing on benefits measurement, involvement of front-line people, and embedding new ways of working into performance management and training processes.

Achieving market-driven organizational alignment

We assist your clients in identifying the structural implications of your company or function's strategy, assessing the root causes of organizational issues, designing structural solutions and migrating your workforce to a new structure.

Improving the impact of talent

We assist with building sustainable leadership, key talent identification, needs assessments, and on-boarding. We place particular focus on developing high performance cultures.

Creating sustainable people operations

We help clients with HR transformation, including HR organization, process and technology effectiveness. We also provide Saratoga™ benchmarking services, which encompasses surveys around human capital effectiveness, voice of the customer, employee engagement and activity analysis.

Contact

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Saratoga™

Our Saratoga team works closely with companies to provide measurement and benchmarking solutions across three key areas: workforce effectiveness, HR program effectiveness, and HR delivery effectiveness. Saratoga combines surveys and metrics to give you the information you need about your workforce.

Contact us to:

- Build workforce measurement programs
- Measure employee engagement
- Benchmark workforce metrics against peers
- Highlight key people issues and opportunities
- Provide insight into how people behaviours can impact your bottom-line performance

Contact

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Saratoga helps
organizations
understand,
assess and
manage their
people.



www.pwc.com/ca/hrs