



## Employment Tax



# Strategic Approach to Enhanced Profitability

"RYAN'S STRATEGIC APPROACH AND INSIGHT INTO OUR FUTURE  
EMPLOYMENT TAX LIABILITIES HELPED CONTROL COSTS,  
ELIMINATE UNDERPRICING, AND ENHANCE PROFITABILITY."

Doug Black, *Chief Financial Officer*

**SEATON CORP**

## Employment Tax

Employment taxes represent one of the largest single tax liabilities for a company, and controlling this substantial liability requires the proper processes and controls for effectively managing employment tax reporting and compliance. However, in today's turbulent environment, tax executives are continuously challenged with managing increased administrative costs and demands for greater transparency, while facing reduced resources. These challenges are compounded as states become more aggressive and compliance requirements become significantly more complex.

Ryan's Employment Tax advisory services leverage proven methodologies and experience, delivering substantial tax savings in every major area of state, local, and federal tax for many of the world's most respected companies. As organizations continue to expand their global footprint, payroll departments are challenged with meeting the complex and varied demands of effectively and efficiently managing tax liabilities across multiple tax jurisdictions. Ryan's comprehensive consulting and advisory services help clients address the unique challenges of corporate expansion. We provide the essential resources, skills, and expertise required to manage multi-jurisdictional legislative and compliance requirements, while enabling the payroll department to strategically support and develop corporate objectives.



*Ryan's Employment Tax professionals provide consulting and advisory services that help control employment tax liabilities through strategic planning and tax refund reviews.*

***Ryan's Employment Tax consulting and automation services control employment tax liabilities through strategic planning, tax refund reviews, and compliance services.***



***American Payroll Association Study:***

# 79%

***of companies do not use automated time and attendance systems to track the work location of employees.***

Source: 2010 Global Payroll Performance Study, American Payroll Association and The Hackett Group

## Our Approach



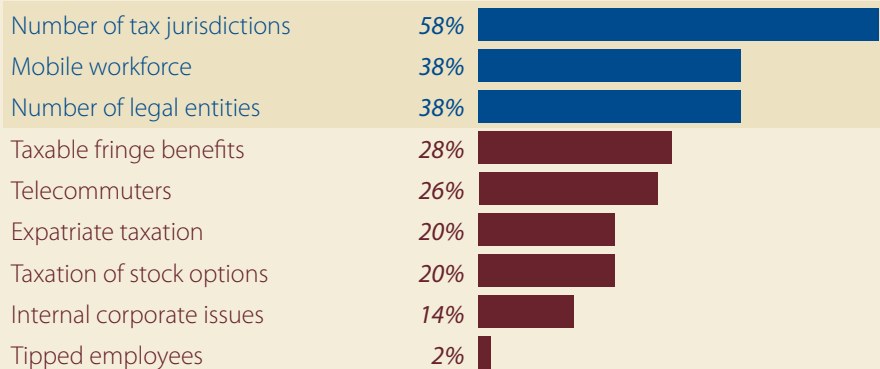
*Unlike payroll processing companies, Ryan specializes exclusively in tax services to provide a higher level of tax knowledge and strategic value.*

Ryan's Employment Tax practice helps clients control employment tax liabilities through strategic planning, tax refund reviews, and compliance services. Our seasoned tax professionals help clients manage complex compliance requirements, while improving the efficiency and effectiveness of their employment tax systems and processes. We scour every possible tax savings opportunity related to employment tax, including those associated with mergers and acquisitions. And, we ensure proper compliance with all state, federal, and local agencies to reduce overall employment tax liabilities and related costs.

Unlike payroll processing companies, Ryan specializes exclusively in tax services. We have comprehensive expertise in all applicable employment tax issues, providing insight into worker classification, withholding requirements, executive compensation, employee benefits, reporting issues, and tax minimization strategies. We work with clients to respond to audits and tax authority requests, make recommendations on corrective measures, assist in voluntary disclosure programs, and implement solutions and systems that mitigate the risk of future penalties and interest.

***As organizations expand their global footprint, payroll departments are challenged with meeting the demands of managing multi-jurisdictional tax liabilities.***

***The Biggest Challenge in the Area of Tax Filing and Payments is Greatly Influenced by the Global Footprint of the Company***



Source: 2010 Global Payroll Performance Study, American Payroll Association and The Hackett Group



# Proven Employment Tax Solutions

Ryan's Employment Tax practice provides a comprehensive suite of advisory and consulting services to help control employment tax liabilities by identifying every opportunity to recover overpayments, implement solutions for prospective improvement, minimize audit assessments, and achieve process and system efficiency. We have comprehensive expertise in all applicable employment tax issues, including worker classification, multistate withholding requirements, executive compensation, employee benefits, reporting requirements, and tax minimization strategies.

## ***Employment Tax Refund Review***

Mergers and acquisitions trigger a multitude of employment tax issues and often create significant savings opportunities. However, they are often overlooked due to lack of resources within the employment tax area. Ryan's employment tax refund reviews examine past transactions to identify every possible opportunity to recover overpayments. We also help identify employment tax planning opportunities that generate future savings for improving profitability and meeting overall business objectives. Our performance-based fee structure mitigates financial risk and eliminates the need for additional budget resources.

## ***Strategic Tax Advisory***

Ryan will ensure that the proper processes and controls are in place to effectively manage costs and mitigate the risk of overpayments, underpayments, and inaccurate financial reporting. We will enhance the efficiency and accuracy of the entire employment tax administration process and ensure the proper measures are in place to effectively defend our client's position in the event of an audit. Through careful analysis of employment tax policies and procedures, we identify opportunities to strengthen processes and enhance transparency, accountability, regulatory compliance, and tax administration.

## ***State Unemployment Tax Management***

State unemployment tax rates are revised annually and are based on the employer's employment experience from previous years. States have become more aggressive, and their tax laws are increasingly more complex. Ryan's Employment Tax professionals work alongside our client's tax professionals, guiding them through the intricacies and constantly evolving nature of employment tax administration. We help forecast state unemployment tax rates, evaluate voluntary contributions and joint account elections, manage state unemployment tax rates, and identify savings opportunities to capitalize on every tax minimization opportunity.



*Ryan identifies refunds associated with employment tax overpayments and provides strategic advice to enhance internal controls, improve processes, and mitigate risk.*



*Ryan's Employment Tax practice will significantly reduce tax liabilities associated with mergers, acquisitions, and restructuring activities.*

### ***Merger and Acquisition Consulting***

Ryan's Employment Tax professionals help proactively address the employment tax implications of a merger, acquisition, or other corporate transaction. We implement strategies that reduce associated tax liabilities and help ensure all regulatory compliance requirements have been fulfilled. Guiding clients through a meticulous due diligence review, we identify any potential risks and opportunities to reduce costs and the overall tax burden associated with the transaction.

### ***Payroll System Implementation Assistance***

Whether your company is implementing a new payroll system or upgrading an existing one to the newest version, it is imperative to ensure that the new or upgraded system continues to calculate paychecks and payroll taxes correctly. Ryan's Employment Tax professionals have years of experience in all phases of payroll system testing, including the design and implementation of test procedures, performing integration and parallel testing, and identifying and resolving discrepancies. We partner with Information Technology (IT) personnel and functional users throughout the project to ensure that the overall business objectives are achieved.

### ***Controversies and Appeals Support***

If an issue merits an appeal, Ryan's Employment Tax professionals will prepare and present your case to the appropriate taxing authority. Our performance-based fee structure mitigates financial risk and eliminates the need for additional budget resources.

### ***Audit Defense Services***

Ryan's Employment Tax professionals have years of expertise managing employment tax audits and defending against potential assessments, with a demonstrated history of success in identifying opportunities to minimize audit assessments and penalties.

### ***Strategic Compliance Outsourcing Services***

Ryan offers customized strategic outsourcing solutions to meet the individual needs of each client. From helping with amended tax returns, to correcting W-2s or providing temporary support while the payroll manager is on leave, Ryan's Employment Tax professionals do whatever is required to meet their objectives. We utilize industry-leading software to provide turn-key and proven technical solutions complementary to our highly skilled professional staff.

## Why Ryan

Leveraging decades of employment tax expertise, Ryan's seasoned team of Employment Tax professionals deploys proven solutions that produce substantial savings in state, local, and federal employment tax for many of the world's most respected companies. Unlike payroll processing companies, Ryan specializes exclusively in tax services. Our experienced professionals work with clients to implement proven solutions that effectively address all types of employment tax issues to minimize employment tax liabilities, mitigate risk, and increase overall efficiency.



## About Ryan

Ryan is an award-winning global tax services firm, with the largest indirect tax practice in North America and the seventh largest corporate tax practice in the United States. Headquartered in Dallas, Texas, the Firm provides a comprehensive range of state, local, federal, and international tax advisory and consulting services on a multi-jurisdictional basis, including audit defense, tax recovery, credits and incentives, tax process improvement and automation, tax appeals, tax compliance, and strategic planning. Ryan is a two-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multi-disciplinary team of more than 925 professionals and associates serves over 6,500 clients in 40 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at [www.ryan.com](http://www.ryan.com).



*For additional information, please call 800.545.1856 or visit us at [www.ryan.com](http://www.ryan.com). © 2012 Ryan, LLC. All rights reserved.*

*All logos and trademarks are the property of their respective companies and are used with permission. CC03-12*