



Human Capital Tax Services

Today's business environment offers a variety of challenges and opportunities in the area of human capital management. Companies face unique employment tax challenges, such as increased scrutiny of payroll tax and reporting compliance by federal, state, local, and international jurisdictions; regulations for mobile and telecommuting workforce compensation; mergers and acquisitions; and global expansion or reorganization. Most human resources, tax, and payroll departments lack the time and resources to focus on potential risk mitigation or refund and credit opportunities.

Ryan's Human Capital Tax Services practice responds to day-to-day employment tax needs and delivers substantial tax savings, refunds, and credits for many of the world's most respected companies, from small businesses to Fortune 100 firms. Our team of dedicated human capital tax professionals leverages proven methodologies and years of experience in all facets of federal, state, local, and international employment tax withholding and reporting compliance to minimize tax risk and exposure.

Rather than skimming the surface of employment tax challenges or identifying risk without offering tactical solutions, our seasoned experts specialize in servicing each project from beginning to end. Ryan's Human Capital Tax Services practice identifies challenges, offers recommendations for strategic resolution, and works closely with clients to achieve optimal results while aligning with a company's overall business objectives.

From providing comprehensive historical and prospective tax reviews to implementing processes that address multi-jurisdictional legislative and compliance requirements, our broad suite of service offerings includes performance-based as well as project-based pricing models and ensures proper compliance with all federal, state, local, and international agencies.

Why Ryan

Ryan's Human Capital Tax Services practice specializes exclusively in tax services. Our international team of employment tax experts applies deep subject-matter expertise to every aspect of a tax challenge, from discovery through strategy to implementation. Access to Ryan's other practice areas allows for a comprehensive view of a company's tax liability and multiple opportunities for refunds and savings. Our personalized service and attractive two-tiered pricing model ensure each client finds expert guidance and affordable solutions.



"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

Our full suite of Human Capital Tax Services includes:

- **Employment Tax Recovery Review** – Ryan delivers a comprehensive review of all federal and state employment tax filings over a three-year period. Our experts routinely obtain employment tax refunds, establish benchmark data for peer-to-peer rate comparisons, and secure state unemployment insurance rate reductions—all for a minimal time commitment from our clients and with little disruption to day-to-day payroll operations.
- **Payroll Apportionment Factor Review** – Ryan offers an in-depth review of payroll factor computations to adjust payroll factors with a goal of reducing overall tax liability. Working across client departments, our professionals analyze the impact of potential payroll factor changes between jurisdictions and then amend filings to secure available refunds and credits.
- **Multistate Employment Tax Review** – Ryan assists clients who have decentralized payroll operations or employees working in multiple states to identify the potential risks of noncompliance in each jurisdiction, assess past exposure, and implement best practices tailored to specific industries.
- **State Information Reporting and Income Tax Withholding** – Ryan reviews all nonwage payments and Forms 1099 for compliance. Our skilled professionals file amendments, negotiate with state authorities, and work closely with client information technology departments to ensure future compliance and minimize tax exposure.
- **Independent Contractor versus Employee State Determination** – Ryan evaluates employee versus independent contractor status over a three-year period to help clients avoid additional federal or state employment taxes, penalties, and interest as a result of noncompliance and in light of new legislation, such as the Affordable Care Act (ACA). Then, we assist clients in establishing and implementing on-boarding procedures to minimize future potential reclassification exposure.
- **Affordable Care Act Readiness Review** – Ryan provides a comprehensive assessment of a client's readiness for compliance with the ACA. We work closely with human resources, finance, tax, and payroll departments to construct a detailed report of material gaps and recommendations designed to diminish the risk of excise tax penalties.
- **State Unemployment Insurance (SUI) Rate Review and Analyses** – Ryan seeks opportunities to secure refunds, credits, or SUI rate reductions through our comprehensive review of historical and prospective SUI taxes.
- **Payroll Process and Controls Review and Process Improvement** – Ryan benchmarks a client's current payroll processes and controls with industry peers through a detailed review and procedural recommendations.
- **Multistate Income Tax Withholding and Reporting Compliance** – Ryan analyzes state income tax reporting and withholding procedures for payments to key executives and mobile team members, including trailing liabilities associated with stock and equity compensation.
- **Global Mobility Taxation** – Ryan assists clients in navigating complex employment tax withholding and reporting procedures, not only for U.S. citizens but also for foreign nationals. Our international team of experts analyzes tax treaties, Social Security totalization agreements, registration compliance, and information reporting requirements in domestic and foreign jurisdictions.
- **Day-to-Day Global Employment Tax Consulting** – Ryan advises clients on areas of stock and equity compensation that impact W-2 reporting, including income tax withholding and reporting at federal, state, local, and international levels; awards; prizes; fringe benefits; and the use of company aircraft and other executive compensation.
- **Internal Revenue Code Section 1441 Review and Compliance** – Ryan guides clients through state income tax withholding associated with payments to nonresident vendors and with federal backup tax withholding requirements. Our experts also work with clients on federal, state, and local protective refund claims.
- **Federal/State/Local Employment Tax Audit Defense** – Ryan applies years of expertise in managing employment tax audits and defending against potential assessments to minimize audit exposure and penalties.

Ryan also provides assistance with:

- Voluntary Disclosure Agreements with Federal, State, Local, and Foreign Taxing Authorities
- Assistance with Financial Accounting Standards (FAS) 5 Accruals and Disclosures Associated with Employment Tax and Information Reporting Issues
- Assistance with Federal, State, Local, and Foreign Nexus Determinations Specific to Employment Tax Compliance

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Award-Winning Tax Services

For additional information

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