



KPMG LINK Global Equity Tracker

Transforming
your total rewards
program



KPMG LINK Work Force – Exclusive Global Equity Tracker Advanced Technology

Global Equity Tracker provides cross-border awards settlement and payroll tax calculation capability for a variety of equity and cash-based long-term incentive awards, with robust reporting to facilitate processes and review throughout the lifecycle of your reward program.

The KPMG Global Equity Tracker technology tool consists of two integrated components:

- **Data point** orchestrates the process and has functionality to manage data housed in various systems. It can direct data and sequence it from each relevant system (e.g., HRIS, Payroll, share plan administrators, etc.) to facilitate the entire awards process. Data Point allows a company to meet its compliance objectives, resulting in a more transparent and efficient processes around data gathering, verification, communication, and compliance while facilitating total automation.
- **Tax calculator** is the tax engine, which uses the information gathered by Data Point to determine your employee equity award settlement tax rates, payroll reporting, and tax withholding obligations in line with your agreed tax positions.

Our technology has the ability to apply KPMG generic or custom tax positions and apply multiple variables such as foreign tax credits, hypothetical tax offsets, net settlement, and progressive tax rate bands with ease.

Global Equity Tracker is a fully developed and feature-rich product with a global reach of over 160 countries which includes ready-to-use tax positions. Whether you choose to license this technology tool, fully automate the process for real-time results, or outsource the function to KPMG, Global Equity Tracker is at the heart of the process.

In addition to addressing tax settlement and payroll reporting/withholding, Global Equity Tracker can utilize your data to identify opportunities using predictive analytics. Examples include corporate tax recharge savings and the ability to model employee tax liabilities.

With tax being one of the core competencies of KPMG, we have built award-winning technology upon that foundation. Our goal is to provide a program that focuses on supporting governance and compliance.



KPMG delivers accuracy and connectivity for your rewards program

Only Global Equity Tracker offers the following advantages:

- Supported by our Global Rewards network
- Accommodates cash and equity incentive plans
- Commercially interfaced with many share plan administrator platforms
- Leverages Workday API and ADP commercial interfaces
- Combines data from other KPMG LINK Work Force tools
- Configurable tool with tax rules and positions ready to use
- Supports foreign tax credits
- Gives clear instructions of employer tax withholding and payroll reporting obligations
- Addresses deferred and retirement eligible payouts
- Addresses hypothetical income and social taxes while also providing tax gross-ups on award settlements for tax equalized international assignees
- Provides complete transparency so you can quickly view underlying calculations
- Delivers U.S. domestic mobility results covering all 50 states and other localities
- Supports all mobility types including remote worker, work anywhere arrangements

Automation of Tax Positions. Global Equity Tracker supports the following plan types for the countries covered:

-  Stock options (including ISO, NQSO, and approved or qualified plans)
-  Restricted stock
-  Restricted stock units/deferred shares
-  Stock Appreciation Rights
-  Cash incentives/bonuses

Global Equity Tracker covers Long-Term Temporary (LTT), Short-Term Temporary (STT), one-way (permanent) moves, as well as domestic employees with U.S. state-to-state moves, commuters, business travelers or those working from anywhere.

Global Equity Tracker automates the calculation of the following types of taxes required to be withheld from an employee's award settlement:



Country income tax



State/regional/provincial income tax



City/municipal income tax



Social security tax (employee portion)



Church/religious tax



Hypothetical income and/or social security tax

The system is capable of applying taxes according to the following methods:



Flat rates



Banded rates



Stepped rates (also known as progressive taxes)

During the implementation process, we will work with your company to document your tax positions by country and by plan type. This information will form the basis for the configuration of the tax logic specific to your company and reward program. This documentation will then be available online for your reference at any time.





Data and analytics

After implementing Global Equity Tracker, your company will have access to flexible reporting which will provide information to support data mining and analytic initiatives. This data has the potential to enhance your business in ways such as:



Equity tax
accrual estimates



Payroll risk
assessment



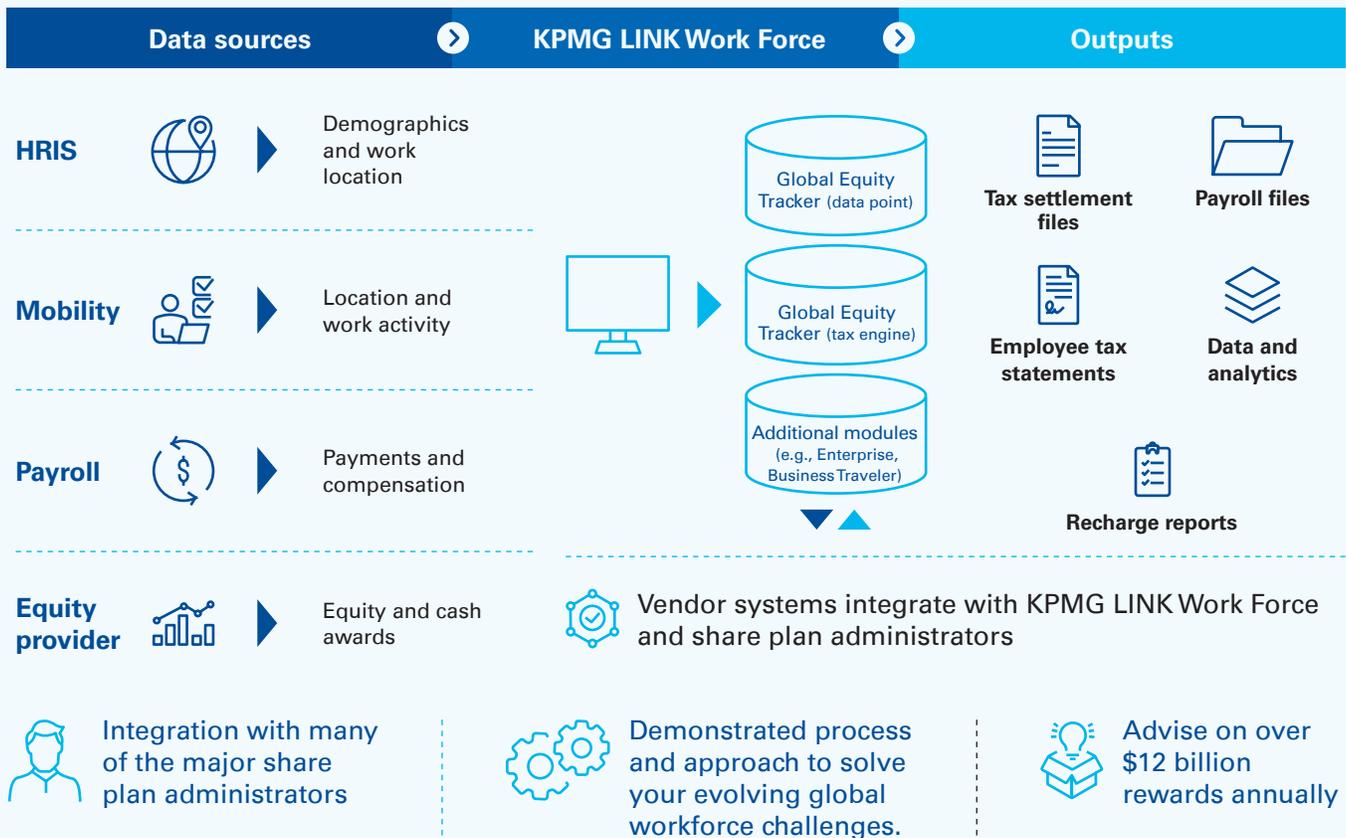
Recharge potential
for corporate tax
purposes



Reporting to support
the lifecycle of your
rewards program

How KPMG technology can transform your total rewards program from grant to payout

Our industry-leading technology and data and analytics capabilities, delivered through KPMG LINK Work Force—Global Equity Tracker, can support your total rewards program to help deliver operational excellence, compliance, and an enhanced customer experience.



KPMG can help



Deliver operational excellence



Compliance



Enhance customer experience

Facilitation of the employee experience

We leverage our formal alliances and commercial interfaces with your key systems. This approach helps streamline and automate your rewards program delivery and compliance at both the administrator and participant levels.

Broad administrator experience



Broad employee experience

- Mobility and equity program is defined by company
- Equity tax counseling included as part of tax counseling
- Employer grants equity awards
- Employee meets vesting or performance criteria
- Annual, quarterly, monthly, or ad hoc processing
- Mechanisms for employee, payroll, and award data capture
- Regular and frequent monitoring of legislation and tax positions
- Income and social tax compliance
- Timely settlement
- Tax settlement rate
- Payroll reporting and withholding by country and payroll
- Employee tax statements for communication
- Recharge information
- Equity payroll information included in earnings statements by country
- Tax return assistance
- Tax equalization calculations

Integrated with many third-party platforms and share plan administrators, including our alliance partners, Workday and ADP, our Global Equity Tax service offering can streamline and automate your rewards program delivery and compliance—at both the administrator and participant levels.

Contact us

To learn more about how the KPMG Global Reward Services team can help you and your organization, please contact any of the professionals below:

Terrance Richardson
Principal, Tax
National Global Reward
Services Lead
T: 214-840-2532
E: trichardson@kpmg.com

Kathy Lo
Principal, Tax
Global Reward Services
T: 415-963-8988
E: kathylo@kpmg.com

Ryan McDonald
Principal
Global Reward Services
KPMG Benefits Services
T: 585-263-4098
E: ryanmcdonald@kpmg.com

Parmjit Sandhu
Principal, Tax
Global Reward Services
T: 212-954-4063
E: parmjitsandhu@kpmg.com

Dinesh Sinniah
Partner, Tax
Global Reward Services
T: 312-665-3603
E: dsinniah@kpmg.com

Cory Anderson
Managing Director, Tax
Global Reward Services
T: 480-459-3621
E: coryanderson@kpmg.com

Leann Balbona
Managing Director, Tax
Global Reward Services
T: 212-872-3671
E: lbalbona@kpmg.com

Ashra Deans
Managing Director, Tax
Global Reward Services
T: 914-346-7928
E: ashrajackson@kpmg.com

John Tomaszewski
Managing Director, Tax
Global Reward Services
T: 212-909-5561
E: johntomaszewski@kpmg.com

visit.kpmg.us/GlobalRewardServices

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