

Hiring Trends Overview

	CURRENT DEMAND		DEMAND Q3/Q4		DEMAND 2011	
	Additional	Replacement	Additional	Replacement	Additional	Replacement
<b>Big 4</b>	Financial Services - International - Tax - Expat/Mobility - VAT - M&A - Tax Systems - Tax Accounting  Key Levels - Senior Manager - Manager	<ul style="list-style-type: none"> <li>- VAT</li> <li>- Expat/Mobility</li> </ul>	Financial Services - As current  Real Estate - Infrastructure - PFI - Funds  Others - US Tax	As current plus: - Assistant Manager in Financial Services, International Tax, Expatriate Tax.	Financial Services As 2010 plus: - Operational Taxes - Private Client HNWi planning - Graduate intake increased	<ul style="list-style-type: none"> <li>- Private Client Q1-Q2 2011</li> <li>- Transfer Pricing</li> <li>- VAT</li> </ul>
<b>Tier A</b>	n/a	Senior roles only, usually in VAT Transfer Pricing or Private Client Tax/Expatriate Tax	Uncertain, possibly Expatriate Tax, VAT.	<ul style="list-style-type: none"> <li>- Private Client</li> <li>- Corporate Tax Compliance &amp; Advisory</li> </ul>	<ul style="list-style-type: none"> <li>- Expatriate Tax</li> <li>- Transfer Pricing</li> <li>- OMB Focused Corporate Tax</li> <li>- Indirect Tax</li> </ul>	As Q3/Q4 2010 plus: <ul style="list-style-type: none"> <li>- M&amp;A Tax Senior Levels</li> <li>- Assistant Manager</li> </ul>