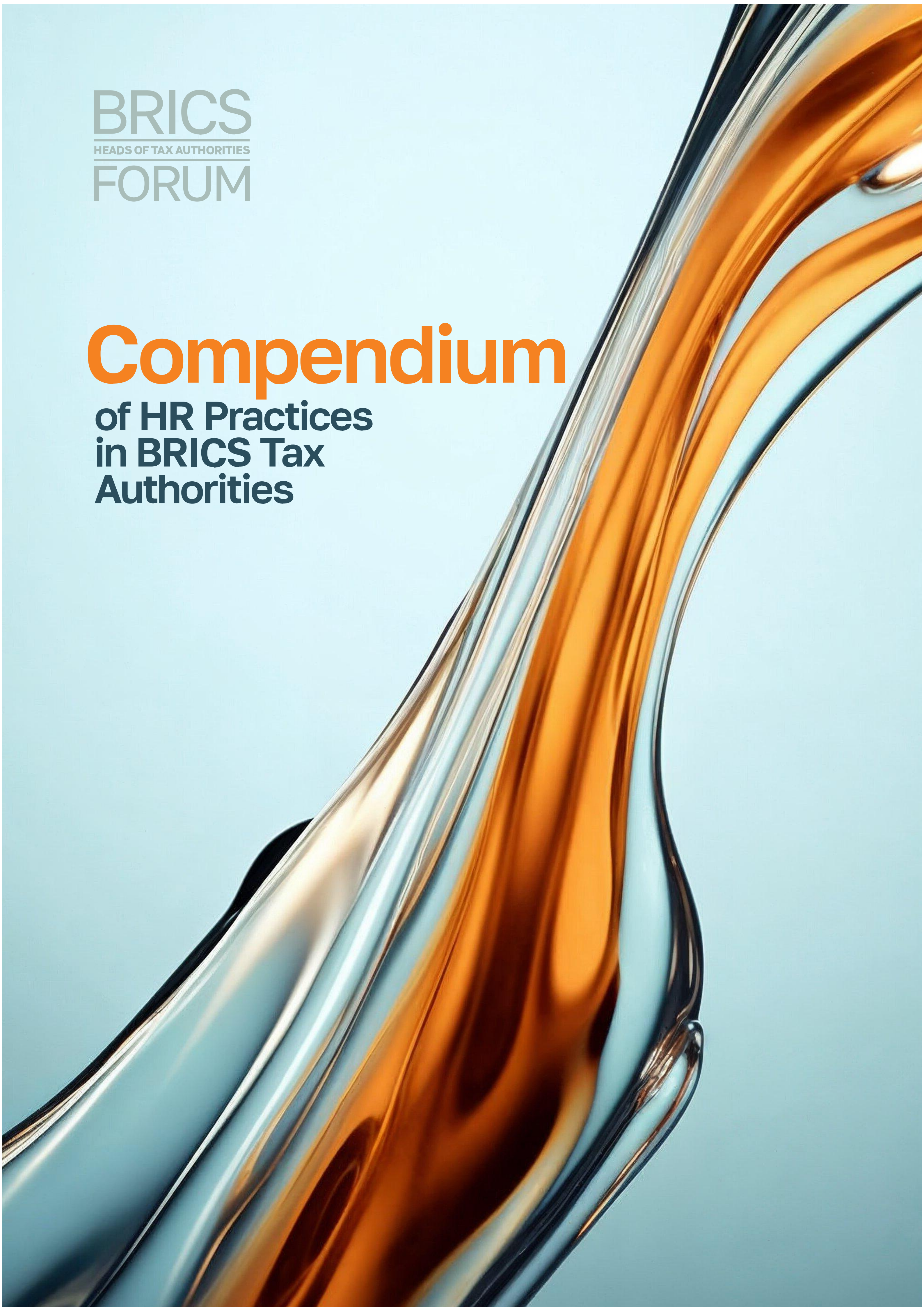
BRICS
HEADS OF TAX AUTHORITIES
FORUM

Compendium

of HR Practices in BRICS Tax Authorities



PREFACE

Human resource development has become a central component of strategic planning in tax administration. Digital infrastructure is essential, but it is people who form the foundation of institutional capacity. The long-term sustainability and responsiveness of any authority depend significantly on how it invests in and supports its personnel. In a period of accelerating technological and regulatory change, the 'human factor' is no longer abstract. It plays a direct role in enabling systems to adapt and remain resilient.

At the same time, it is becoming evident that traditional approaches are no longer sufficient to ensure employees' readiness for new challenges or effective decision-making. What has become critical is the ability of staff to work with data, identify patterns and links between issues, and remain open to continuous learning in uncertain conditions. Rather than a fixed set of competencies, human capital should be understood as a system that depends on both foundational knowledge and ongoing learning.

In this context, structured research on human resource development tools, combined with the exchange of practical experience, plays a critical role. It is important to distinguish which training and assessment models lead to measurable improvements, and which add administrative complexity without contributing to outcomes. Documenting success stories, adapting proven approaches to institutional settings, and promoting their broader use can accelerate the development of more coherent and forward-looking human capital strategies.

This report, prepared by the BRICS Working Group on Human Resource Practices in Tax Administration under the leadership of the Federal Tax Service of Russia, presents selected practices from across BRICS tax administrations. I would like to express my appreciation to all participating countries for their valuable contributions to this work.

The Compendium provides a basis for strengthening professional capacity, enhancing the quality of tax administration, and fostering more constructive engagement with taxpayers and society. In the longer term, it is expected to support the development of a more sustainable and effective model of tax administration — one that serves the interests of the state, business, and citizens, and is grounded in mutual trust and professionalism among its employees.

Commissioner

Daniil Egorov

Federal Tax Service of Russia

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The report reflects the collective efforts of all participating tax authorities, with the Federal Tax Service of Russia leading the Working Group and providing overall coordination and guidance throughout the process.

We recognize the contributions and acknowledge the expertise and dedication of the Working Group members, whose practical knowledge and active engagement were vital to the development of this compendium. Their efforts were instrumental in drafting, reviewing, and synthesizing content across the chapters, whereas provision of country-specific insights and participation in comparative discussions formed the backbone of the analysis. We particularly recognize the contributions of: Raquel Valadares von Glehn Ribeiro, Washington Torres, Natalia Silveira Marcolino de Carvalho, Teresa Cristina Leao Feitosa, Giovana Camila Portolese (Federal Revenue of Brazil); Chen Wei, Liu Zelu (State Taxation Administration of China); Abdel Razek Shawky, Afaf Ebrahim, Amr Saad (Egyptian Tax Authority); Bhaskar Goswami, Alankrutha Attaluri, Prabodh Yadav (Central Board of Direct Taxes of India); Mohammad Nazarian, Amin Ardalan (Iranian National Tax Administration); Julia Shepeleva, Elisey Balta, Ekaterina Mikhailu, Alla Bagryantseva, Ekaterina Chapaeva, Veronika Prishchepa, Maria Gladysheva, Oksana Kastanyo, Zinaida Shubnikova and Alexandra Bondarenko (Federal Tax Service of Russia); Mcebisi Basi, Maropeng Sebothoma, Den Dwane, Freda Tseletsane, Frank Groenewald (South African Revenue Service); Sultan Alteneiji, Hazem AlAboud, Meera Qassim and Alia Alhammadi (Federal Tax Authority of the United Arab Emirates).

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EXECUTIVE SUMMARY

In the rapidly evolving landscape of digital economy, the significance of human resources (HR) practices has emerged as a pivotal concern for tax authorities, particularly within the BRICS nations.

In September 2024, at the BRICS Tax Heads and Experts Meeting in Moscow, Heads of the BRICS Tax Authorities recognized that developing a high-performing, diverse, agile, and engaged workforce is not merely an organizational goal but a fundamental building block for modern tax authorities. This recognition comes amid several pressing challenges that threaten the efficacy of human capital in the tax sector. The discussion emphasized human resources as a top priority for the BRICS Tax Heads, particularly in view of the need for change of competencies in an evolving workforce following the digital transformation.

BRICS Working Group on HR Practices in Tax Administration (HRWG) was established in order to explore HR challenges and establish a compendium of effective HR policies, techniques, and tools for building inclusive, competent, and professional tax teams that are engaged in delivering highly qualified services to taxpayers while properly assessing, collecting, and accounting for revenue.

It was decided that knowledge sharing and analysis would be centered around the concept of the HR life cycle. The concept is widely used to describe a range of integrated activities in the HR management process and considers employees as a valuable asset to be continuously invested in, innovated upon, and carefully managed.

The HR life cycle represents the continuous process of the HR team's integrated activities, linked to an employee life cycle model and the overall business strategy. Widely recognized in the field of human resources, this methodology provides a standardized approach that enables each phase of the cycle to be examined independently, irrespective of the specific institutional or national context.

Recognizing that the implementation of the HR cycle may vary across organizations based on their strategic priorities, institutional mandates, and operational models, this Compendium outlines a structured approach built around the following key building blocks of the HR cycle:

- **Recruitment** — identifying, attracting, and selecting qualified candidates to meet current and future workforce needs
- **Employment** — formalizing the employment relationship and ensuring compliance with relevant legal and institutional frameworks
- **Onboarding** — integrating new employees into the organizational environment, culture, and workflows
- **Development** — fostering employee growth through training, upskilling, performance management, and learning pathways
- **Promotion** — enabling structured career mobility based on merit, demonstrated competence, performance, and potential
- **Off-Boarding** — managing the departure of staff in a way that supports organizational continuity and knowledge retention.

An overview of the tools explored within this Compendium are presented in the picture below:

Together, these components form an integrated and adaptive HR management framework, applicable across diverse public sector contexts.

The Compendium explores what tax authorities could undertake to contribute to the development of the HR cycle, covering both strategic planning and key processes through the exchange of best practices and case studies. It also provides an overview of the most effective policies, techniques, and tools in HR management that could be applied by tax authorities. Best practices and tools for each HR cycle building block are explored through the lens of BRICS countries' specific features along with the examples of KPIs and metrics that could be used to assess the particular HR process.

CONTENTS

ACRONYMS AND ABBREVIATIONS

AI	Artificial Intelligence
CBDT	Central Board of Direct Taxes (India)
CJM	Customer Journey Map
DoPT	Department of Personnel and Training (India)
ETA	Egyptian Tax Authority
EVP	Employer Value Proposition
HRIS	Human Resources Information System
FTA	Federal Tax Authority (United Arab Emirates)
FTS	Federal Tax Service (Russia)
IIT	Indian Institute of Technology
IIM	Indian Institute of Management
KPI	Key Performance Indicator
L&D	Learning and Development
LMS	Learner Management System
MoR/MoR Ethiopia	Ministry of Revenues and Customs Authority (Ethiopia)
NADT	National Academy of Direct Taxes (India)
NADT-RC	National Academy of Direct Taxes – Regional Campus (India)
NPS	Net Promoter Score
OKR	Objectives and Key Results
PCCM	People Capability and Career Management (South Africa)
PDP	Personal Development Plan
PIC	Integration and Training Program (Brazil)
RFB	Special Secretariat of the Federal Revenue of Brazil
SAP	Systems Applications and Products
SARS	South African Revenue Service
SMEs	Small and Medium Enterprises
STA	State Taxation Administration (China)
UPSC	Union Public Service Commission (India)
VAT	Value Added Tax

CHAPTER 1. RECRUITMENT

Recruitment is a foundational stage in the human resources lifecycle and a critical mechanism for acquiring requisite talent to ensure continuity and effectiveness of public administration.

The capacity to attract top-talent and high-skilled employees is one of the major challenges for modern tax authorities, striving to develop a high-performing, diverse, agile, and engaged workforce.

Success of recruitment largely influences the overall organizational management and quality of personnel, ensuring highly qualified human capital with sufficient competences are attracted to the tax authority. Meanwhile, the recruitment strategy in the public sector is something different from that of a private company. While both private and public sector compete for the same skillset, the recruitment strategy differs vastly.

Among major challenges that influence tax authorities' recruitment process are the following:

Recruitment process within tax authorities is bureaucratic and slower than in the private sector, imposing certain procedural obligations regarding recruitment and employment. Bureaucratic processes, rigid regulatory frameworks, the lack of sufficient long-term funding, and lengthy approval procedures can delay hiring, leading to talent loss and operational inefficiencies. Posting job vacancies, application deadlines, and candidate requirements may be subject to constraining regulations. Even when no legislative constraints on recruitment methods are in place, the complexity and duration of the hiring process often discourage many prospective applicants.

Tax authorities are less competitive than private sector companies, as they could offer limited salaries and non-flexible working conditions. Compensation packages in the public sector may also lack the competitiveness of private sector offerings, making it difficult to attract top-tier candidates. Being more agile in the recruitment approach will allow tax authorities to adapt to changing market conditions and candidate expectations.

Tax authorities also face a significant challenge in attracting and retaining talent from the new generation of workers, whose motivations extend far beyond traditional financial incentives and stability. Unlike previous generations, today's workforce seeks roles that provide personal significance, a sense of importance, and ongoing reassurance about their contributions. This shift requires public sector organizations to rethink their recruitment strategies, emphasizing meaningful work, opportunities for personal growth, and a supportive environment that recognizes individual impact, rather than relying on traditional motivation instruments.

To effectively address the mentioned challenges and enhance the overall quality of the workforce, recruitment process could be improved with comprehensive strategies on searching for candidates and strengthening of corporate image and brand awareness, including the following techniques and tools.

Box 1. General Context of BRICS Tax Recruitment Process

It is also important to note that there is a difference in the general context of BRICS countries: in certain countries, the employee market prevails, while in other countries, the employer market prevails, which certainly affects the recruitment process too.

Besides, not every BRICS tax authority manages the entire hiring procedure.

In countries like South Africa, Russia and United Arab Emirates, the employee market prevails.

In Russia, the primary legal basis for recruiting into the state civil service is set forth in a Federal Law that outlines the essential framework governing the selection and appointment of government officials. The examination typically consists of multiple stages:

- ***Document Review:*** Initial review of applications to verify that candidates satisfy the minimum eligibility criteria
- ***Tests:*** Testing includes assessments of Russian language proficiency, economics knowledge, computer literacy, and functional abilities
- ***Interviews:*** Face-to-face evaluation by selection committees.

The South African Revenue Service has been and still is deemed to be an employer of choice by especially Commerce students. The SARS Pool creation process has been used effectively to appoint large numbers of temporary resources for the achievement of project-based deliverables.

In Brazil, China and India, where civil service is considered prestigious, employer market prevails, and a mandatory national public service contest is the legal instrument applied to ensure transparency, impartiality and fairness to the selection process.

In India, Union Public Service Commission is responsible for recruitment and employment. It is the central recruiting agency that conducts examinations and selects candidates for various civil services of the Government of India.

In Brazil, national public service contest is composed of a three-step selection process: tests to assess candidates' knowledge, candidates' background checks (including criminal records), and professional training courses. The level of competition in the last four recruitment processes has been steadily high — over 120 candidates per each job vacancy — suggesting the attractiveness of a position in the federal tax authority. These numbers indicate the effectiveness of the recruitment model in quantitative terms, however, fine-tuning the mandatory public contest and improving competency-based assessments remain a challenge.

	2005	2009	2012	2014	2023
Vacancies	2 820	1 150	950	278	699
Candidates	> 173 250	> 174 000	> 115 000	> 68 000	> 153 000

The State Taxation Administration of China witnesses an increase in participation in civil service exams, with candidates demonstrating improved knowledge levels. In 2024, 2.25 million people took part in the civil service exam in China.

Table 1. Recruitment Practices in BRICS Countries

COUNTRY	RECRUITMENT FORMAT	WHO CONDUCTS	ENTRY EXAMINATION	NOTED FEATURES
Brazil	Three-stage structured recruitment	RFB	Mandatory	Includes essay writing and interviews. In 2023, over 150,000 candidates applied for almost 700 vacancies
Russia	Centralized civil service process, while contests are held by each state authority	FTS	Mandatory	Strong legal foundation. In 2024, more than 10,000 employees were hired to FTS (more than 8.5% of the current headcount)
India	Civil Services Exam	Union Public Service Commission	Mandatory	Highly competitive; three-stage exam; prestige-driven: about a million apply for the exam, a total of around 1,000 candidates are recommended yearly for appointment to various Services. The employees at entry level of the hierarchy of tax administration are selected through a separate exam called the SSC (Staff Selection Commission)
China	National Civil Service Exam	National Civil Service Administration	Mandatory	Almost 2.6 million applicants in 2024 for 40,000 positions
South Africa	Internal and external applicant pools	SARS	None	Value-based hiring, equity-sensitive
UAE	Applicants upload CVs and undergo online assessments and interviews.	Federal Tax Authority (FTA)	For direct FTA staff, no standardized written exam is required. However, for Tax Agents (private sector representatives authorized to deal with FTA), the FTA Tax Agent Exam is mandatory — consisting of multiple-choice questions, case studies, and scenarios.	Recruitment is conducted via digital platforms such as the FTA Careers portal and LinkedIn.

1.1 Searching for Candidates

In today’s context, searching for employees is a multi-stage and technology-driven process aimed at attracting relevant candidates from both external and internal labor markets. The primary entry point is through online platforms, including official organizational websites, job boards, vacancy aggregators (e.g., LinkedIn), and specialized public sector portals (such as e-government recruitment systems and national sites).

Modern sourcing practices increasingly incorporate data analytics and predictive recruitment tools, such as HR analytics dashboards, profile-matching algorithms, AI-based pre-screening, and digital assessments (including video interviews). As a result, sourcing has evolved into a digitally managed process that combines wide outreach and precision in selection.

- **Websites, Applications and Social Media** to post vacancies and search for candidates will allow attracting young people more actively. Posting vacancies on non-governmental vacancy aggregators, publications on social networks and special career channels are effective tools for finding candidates in a highly digitalized world. In addition, this often requires almost no resources from the organization
- **Internal Bases or Sources, Platforms** to search for candidates inside organization and to post vacancies
- **AI and New Technologies**: Leveraging technologies such as AI-powered recruitment tools, LinkedIn Recruiter and automation to streamline shortlisting process. For instance, these tools can help with CV screening
- **Employee Referral Programs** to encourage current employees to refer candidates. This is a system of rewarding employees for recommending suitable candidates for open positions in the organization. This practice is widely used by many organizations to attract qualified specialists, as it allows employees to use their social connections and motivates them to recommend acquaintances, friends or former colleagues
- **Departments or Faculties at Universities** to attract students and graduates during their educational processes — an excellent source of talent among students and graduates. Collaboration with faculties allows tax authorities to conduct presentations, workshops, internships, and other events that attract the attention of promising young professionals. Such interactions also enable maintaining long-term relationships with educational institutions
- **Local Communities to Attract Talents** through job fairs and outreach programs that can raise awareness about available positions.

Box 1.1. Examples of Practices of Searching for Candidates for the Tax Authorities

South Africa

- ***Internal Talent Pool (Talent Pipelines):*** Employees from these pools are invited to express interest and upload updated CVs
- ***Silver Medalist Pool*** consists of candidates who were interviewed and recommended for appointment, but were not hired as there was only one position and another candidate was chosen. These “next best candidates” fall into the “Silver Medalist Pool”. Should there be a similar vacancy within 12 months, a person from this Pool could be appointed. This method is used to mainly avoid duplicating work, reduce the recruitment time and make the process more efficient
- ***External Talent Pool (Talent Pipelines):*** The process involves mapping the market to find candidates who meet the requirements of the vacant position or are suitable for future vacancies. Recruiter experience and access to social media platforms are most often used to identify and approach potential candidates

- ***'Always On' Campaign*** on the SARS website. This is an invitation to interested individuals to express an interest in working for SARS in a specific capability area. (This is not a traditional application related to an open position or a vacancy). The objective is to invite as many people as possible, who would be suitable for the envisaged capability, to express interest in joining a certain pool. Out of these candidates, different pools on specific competences are created. Currently there are 11 pools running for Information Technology, Data management, Audits, Debt, Legal, etc. Additional pools for Graduates and Persons with Disabilities have also been created. Candidates from these pools undergo pre-screening process outside of the normal recruitment process. This enables the organization to shorten recruitment timelines as and when resources are needed, as pre-screened candidates are available.

  Pre-employment screening process is an essential part of the 'Always On' Campaign: the process entails verbal/numeric/reasoning assessments that are conducted online, initial telephone interviews with candidates, and, where possible, pre-screening for qualification validity, criminal records and possible conflicts of interest. These processes assist in establishing a list of potential candidates for formal interviews.

  It should be noted that the pre-screening assessment process is not a full psychological assessment, but rather a pre-screening assessment of candidates' skills in relation to the minimum verbal, numeric and reasoning capabilities. The telephone interviews will verify the candidate's experience and whether he/she is looking for a permanent or temporary position. In cases where bulk recruitment (large volumes) is required, video interviews with candidates can be conducted - candidates record themselves in five-minute videos that are then shared with the relevant managers for shortlisting

- ***Pre-Qualified Talent Pool*** ensures that if there is an open vacancy or a need for a bulk recruitment related to a specific initiative, SARS can meet the need within the shortest possible time. Examples of success stories with the pre-qualified pool include a case when SARS was able to fill vacancies within the space of 12 working days. Pre-qualified talent pool enables SARS to meet short-term and long-term hiring needs

- ***Agile Sprint Recruitment*** that helps to expedite the recruitment process. SARS focuses on the theory of market recruitment and treats hiring as a project-based process, where resources are allocated efficiently to speed up recruitment. For example, if pre-employment screening is being conducted, it should be done simultaneously for all candidates to avoid delays. However, before implementing any approach, current methods are assessed first, to identify smarter, more efficient ways to accelerate the process

- ***Ring-Fenced Recruitment*** makes it possible to deviate from advertising and use a ring-fenced approach to recruit from an existing talent pool. SARS may choose not to advertise a position and after receiving the requisite approval, is able to search within the existing talent pools, for example, individuals that have completed their Graduate Development program with the organization, to speed up the process and ensure that the quality of candidates remains high.

Russia

The Federal Tax Service of Russia operates a dedicated internal portal for managing human resources and recruitment processes across its organizational structure. This portal is an integral part of the FTS internal platform and is accessible only to authorized personnel within the service.

The portal contains up-to-date listings of internal vacancies, covering both regional departments and the central office of the FTS. The portal supports internal mobility by allowing current employees to monitor opportunities for career progression or lateral transfers within the service.

What Other Solutions Can Make a Tax Administration a More Attractive Place to Work?

To attract and retain talent, tax authorities can implement a suite of measures that enhance flexibility, broaden recruitment, and support clear, individualized career growth.

- remote work, including in a hybrid format
- regional hiring programs, establishing a relocation and onboarding process
- revising (lowering) requirements for candidates
- developing individual career plans/career paths for employees
- working with former employees to bring them back (including for specific projects)
- offering part-time employment programs or phased retirement options for older employees
- creating internal marketplaces for tasks and positions.

1.2 Enhancement of Corporate Image and Brand Awareness

In the BRICS countries, employer branding and corporate image development are becoming increasingly important to attract and retain qualified personnel in both public and private sectors. Although the tools and intensity of implementation vary by country, several common and effective strategies are widely used.

- **Strong Employer Value Proposition (EVP)** is an important tool for attracting and retaining top talent, as it helps candidates to understand what they can expect from working with the tax authority
- **National Awards or Competition or Rankings** on brand awareness to get an independent valuation
- **Utilization of Social Media and External Communications (such as videos, photos, articles)** to share stories of employee achievements and positive experiences, to enhance corporate image and boost brand awareness, is essential. Actively engaging with young talent through social media platforms and specialized career channels not only facilitates effective candidate sourcing in today's digital landscape but also positions the organization as a forward-thinking and accessible employer
- **Organization of Open Houses** to invite potential candidates to visit the workplace and meet current employees to experience the culture firsthand
- **Collaboration with Educational Institutions** to attract students through internship and apprenticeship programs, as well as **Career Exhibitions** organized by various universities to highlight and provide information on its Emerging Talent Development Programs. These events serve as a platform to interact with students, promote graduate opportunities, and enhance brand awareness. It also helps strengthen the tax authority’s employer brand and attract talented university graduates.

Box 1.2. Examples of Enhancement of Corporate Image and Brand Awareness Practices for the Tax Authorities

Russia

Key practices that contribute to strengthening the FTS of Russia brand and public image include:

- ***Participation of Senior Officials in Forums and Conferences*** where they present projects and key areas of work — an approach that often attracts many young professionals
- ***Collaboration with Students,*** both within the framework of targeted education programs and through internships and job fairs
- ***Nationwide Implementation of Tax Literacy Lessons and Tax-Related Assessments,*** in which hundreds of thousands of Russian citizens participate annually, positively impacts the FTS of Russia image
- ***Tax Classes:*** the FTS of Russia has organized the first tax class for high-school students in grades 10-11 (penultimate and ultimate grades of high school). In the tax class, students learn the history of the national tax system and the origins of the tax service, and get acquainted with the main taxes and their calculations, as well as the procedure for applying special tax regimes
- ***Organized Student Visits to Tax Offices***: regional departments of the FTS frequently host on-site visits of university students, particularly those majoring in economics, law, and public administration
- ***Children's Day Activities:*** Each year, on the occasion of International Children's Day, the FTS organizes educational and family-oriented events. Children of FTS employees are invited to visit their parents' workplaces where organized interactive activities and quizzes on economic topics are held.

India

Regular, targeted, nationwide outreach programs are conducted by CBDT for different classes of taxpayers — 'e-Nudge' campaigns for non-filers, campaigns for declaration of foreign assets, Advance Tax awareness programs with industry bodies and local stakeholder outreach programs are noteworthy.

CBDT actively collaborates with industry associations to solicit both formal and informal feedback on proposed policy changes and their implementation, ensuring that stakeholder perspectives are integrated into the decision-making process.

CBDT's media cell runs programs on the official YouTube and 'X' channels, publishes interactive cartoons and organizes interactive interviews with the senior bureaucracy to bridge the gap between the taxpayer and the Government.

With a strong focus on employee welfare, work-life balance, and public service, the department appeals to individuals seeking stable yet meaningful careers. Public recognition of employee achievements and visibility in national media further enhance its image as an employer of choice committed to both professional excellence and nation-building.

CBDT celebrates Income Tax Day on July 24th each year to promote awareness about taxation as a civic responsibility, particularly among the youth. The occasion is marked by a series of collaborative initiatives involving other government departments, corporate outreach programs, and events at academic institutions aimed at educating students and staff on the importance of tax compliance.

Some Useful Tips for Working on Branding

A perception survey on employer branding is a strategic tool to measure how the organization is viewed as an employer, both internally and externally.

It enables public sector organizations — such as tax authorities — to:

- understand current perceptions of the employer brand
- identify gaps between desired and actual image
- define focus areas for communication and HR strategies
- track progress in building a strong, credible, and attractive employer image.

1.3 KPIs and Metrics Applied in Recruitment Process

Table 1.3. General Metrics Overview at Recruitment stage (in the public sector)

METRIC	DEFINITION	FORMULA
Sourcing Channel Effectiveness	Percentage of hired candidates generated by each sourcing channel	Number of hires from this channel / Total candidates from this channel × 100
Sourcing Channel Cost	The average cost incurred to attract one candidate through a specific sourcing channel (e.g., job boards, social media, recruiters). It helps assess the cost efficiency of recruitment channels.	Total spending on a specific sourcing channel / Number of candidates generated from that channel
Qualified Candidate Rate	Proportion of sourced candidates who meet the job criteria	Qualified candidates / Total sourced candidates × 100
Offer Acceptance Rate	The percentage of job offers extended that are accepted by candidates within a given period	Number of accepted job offers / Total number of job offers made × 100
Application Rate per Vacancy	Average number of applications per job posting	Total applications / Number of job postings
Percentage of Vacancies Filled by Internal Candidates	The percentage of all hires made from internal candidates	Internal hires / Total hires × 100
Percentage of Referral Hires	The proportion of total hires made through employee referral programs. This metric reflects the strength of internal networks and the engagement of current staff in the recruitment process	Number of hires from referrals / Total number of hires × 100

Brand Attractiveness in the Labor Market	A perception-based metric combining candidate surveys, application volumes, and offer acceptance	There is no universal formula, but a custom composite can be used: Brand Attractiveness Index = (Candidate Net Promoter Score + Application Rate Index + Social Media Sentiment Score) / 3

Box 1.3. Examples of Evaluation of the Effectiveness of Candidate Attraction/Sourcing Methods

South Africa

Among the methods used by South African Revenue Service to measure the effectiveness of recruitment are:

- ***Applicant Tracking Systems:*** SAP SuccessFactors assists SARS to manage the recruitment process from start to finish, tracking metrics like time-to-fill, source of hire, and candidate engagement
- ***Power Business Intelligence Recruitment Dashboard:*** Provides a visual representation of key metrics that are updated daily, thus making data easier to digest and share with hiring managers and recruitment stakeholders
- ***Employee Referral Tracking:*** SAP SuccessFactors helps track effectiveness of employee referral programs, including metrics like referral-to-hire ratio and time-to-hire for referred candidates
- ***Recruitment Agency Utilization, Success Rate and Spend Analysis:*** In-house report designed to help track and monitor recruitment utilization and success rate as well as cost effectiveness
- ***EVP:*** SARS manages its EVP to attract and retain high-quality candidates by building and maintaining a positive reputation as an employer of choice in the labor market
- ***Quality of Applicants:*** Assessing the quality of applicants attracted by different methods provides insights into which sources yield the best candidates. SARS uses metrics such as the proportion of applicants who meet the job requirements.

Russia

In the Federal Tax Service of Russia, as in most government agencies, there are targeted education programs. Targeted education is a form of education where a prospective student may sign a contract with their future employer even before enrolling in an educational institution. This document allows the student to receive education for free, while upon graduation, the student must work for the organization for several years (usually 3-5 years).

A student can pay the full cost of their education upon graduation, in which case they do not have to work the required number of years in the organization. Therefore, other indicators are also proposed for the Federal Tax Service.

- ***Employment Rate of Students After Internship:*** This indicator evaluates the effectiveness of internship programs in preparing students for employment. It also allows for longitudinal analysis to improve the internship process within the FTS, including breakdowns by local tax offices
- ***Employment Rate of Targeted Education Graduates:*** This metric measures how well targeted education aligns with the staffing needs of the FTS of Russia
- ***Total Number of Students in Targeted Education Programs:*** Used to monitor the pipeline of graduates prepared to fill vacancies in the tax service. Enables historical analysis and helps improve the organization of targeted education, including at the regional level
- ***Number of University Students Who Completed Internship:*** Assesses the level of collaboration between the tax service and academic institutions
- ***Number of Partner Universities:*** Monitors the regional coverage of partner universities and tracks the development of educational partnerships.

Sample Perception Survey on Employer Brand

To evaluate and improve employer branding, tax authorities may deploy perception examination.

Below is a sample survey module:

1. What words would you associate with working at tax authorities?
2. On a scale from 1 to 10, how attractive is a career in the tax authority for you?
3. What would motivate you to seek employment with tax authorities?
4. Which communication channels do you trust for job information?
5. How do you perceive the work-life balance in tax authorities?

This perception survey is not just a diagnostic tool — it is also a reputational investment. By listening, measuring, and responding to it, public institutions can evolve into modern, trusted, and appealing employers in a competitive labor market.

CHAPTER 2. EMPLOYMENT

The process of employment in tax authorities of different countries is a complex procedure that requires careful implementation in compliance with national legislation and established rules.

The employment process largely depends on the national legislation. Each country has unique legal regulations governing the activities of tax authorities. These rules cover a wide range of issues related to the hiring procedure, requirements for employees, as well as working conditions. For example, legislation may provide for special qualification requirements, mandatory availability of certain education or experience in related fields. This affects the employment process and the tools that can be used. Some practices that are successful in the commercial sector cannot be applied in the public sector.

Among the common challenges that tax authorities may face in their employment process are the following:

Rigid adherence to strict requirements, which may exclude otherwise capable candidates - particularly young professionals wary of financial declarations and legal restrictions. High applicant criteria and complex recruiting processes might make it challenging to attract bright experts, while the private sector provides more flexible and easy options for employment.

The need to improve background checks, which currently focus only on records of convictions, rather than ongoing criminal processes. Additionally, lengthy security verifications deter candidates unprepared for extensive documentation.

A critical gap exists in specialized tax expertise causing skill shortage of candidates, compounded by difficulties in employer branding and retention due to high market demand.

Critics highlight the imbalance between assessing theoretical knowledge and evaluating practical capabilities. Some contend that the overemphasis on knowledge-oriented tests might overlook candidates possessing the hands-on skills critical for delivering efficient public services. The current setup often rewards role learning and examination prowess, rather than attributes like ingenuity, adaptability, and collaborative aptitude, necessary for tackling contemporary administrative complexities.

Public competitions frequently entail prolonged periods from initial announcement to ultimate placement, occasionally exceeding 2 months. Such extensive durations can lead to workforce shortages in vital governmental sectors and discourage talented individuals from pursuing career opportunities in the public sector.

The practices and tools discussed further in this section can be applied by tax authorities to effectively address these challenges.

2.1 Candidate Assessment

Candidate assessment is the process of analyzing and evaluating the professional, personal and other qualities of job applicants to determine their suitability for the position and the corporate culture of the organization. This process helps select the most suitable candidate who can effectively perform their duties and contribute to the development of the organization.

It includes the following:

- **Application Forms and Surveys** are used to collect essential information about candidates, including their education, professional experience, relevant skills, motivation, and personal characteristics. This data forms the basis for the initial screening process

- **Psychometric Tests** assess candidates' cognitive abilities, personality traits, and emotional intelligence. For example, the Myers-Briggs Type Indicator helps identify behavioral preferences, while the DISC assessment evaluates tendencies toward dominance, influence, steadiness, and compliance. Such tools offer deeper insight into a candidate's strengths and potential limitations
- **Structured Interviews or Competency-Based Interviews** consist of predefined questions designed to reveal specific competencies and professional skills. Interviewers evaluate practical knowledge and experience based on how candidates respond to real-world scenarios. This method ensures consistent and reliable competency assessment
- **Behavioral Assessment Techniques** such as the STAR method (Situation, Task, Action, Result) are used to assess past behavior as a predictor of future performance. Candidates are asked to describe past situations, the tasks involved, the actions they took, and the results achieved. This approach helps employers understand how individuals behave under pressure and handle job-related challenges
- **Assessment Centers** involve a series of exercises simulating a real work environment. They test a candidate's ability to collaborate with colleagues, organize tasks, take initiative, and demonstrate leadership. Typical activities may include group projects, business case analysis, or presenting solutions to a panel
- **Professional Training** in comprehending three dimensions: human, institutional, and technical. It aims at developing a set of specific skills (digital mindset, communication, data-driven problem solving, and results orientation, fostering comprehensive and critical understanding of the tax administration environment as well as getting aware of institutional working processes
- **Background Checks** are conducted to verify the accuracy of information provided by the candidate regarding their education, employment history, criminal record, and certifications. Background checks reduce the risk of hiring unsuitable candidates and help protect the organization from potential reputational harm
- **Case Studies** provide candidates with a hypothetical work-related problem similar to what they may face on the job. Candidates are expected to analyze the situation, develop a solution, and explain the reasoning behind their approach. This method is used to assess analytical thinking, creativity, and the practical application of theoretical knowledge.

Comparison of Evaluation Methods

There are various methods for employee assessment, they vary in cost and the comprehensiveness of the assessment: from low (automated and cost-effective tools) to high (time-consuming, expert-driven tools).

- ***Resource Intensity:*** from low (automated and cost-effective tools) to high (time-consuming, expert-driven tools)
- ***Completeness of Assessment:*** from basic tools used for filtering candidates to advanced tools used for strategic HR and development decisions.

Evaluation methods could be grouped based on the following features:

— ***Low Resources/Low Completeness***

- Tools: Psychometric tests, questionnaire data analysis, background checks, social network analysis, video interviews
- Suitable for high-volume recruitment or initial screening stages
- Limited in predicting long-term potential or leadership readiness.

— ***Moderate Resources/Moderate Completeness***

- Tools: Competency-based interviews, case studies, evaluation conferences, role-based assessments
- Balanced in cost and outcome, appropriate for hiring middle managers or assessing key skill areas.

— ***High Resources/High Completeness***

- Tools: AI-based assessment, Executive Assessments, Assessment Centers, Web-based Assessments
- Provide deep, structured insights and are commonly used for senior roles, leadership pipeline development, or critical appointments.

Based on recent trends in talent management and leadership assessment, the following tools stand out as the most impactful:

- ***Assessment Centers*** — recognized globally as a gold standard for evaluating a wide range of competencies in simulated work environments
- ***AI-Based Tools*** — enable rapid, scalable and data-driven insights into candidate profiles while reducing human bias
- ***360-Degree Feedback*** — provides well-rounded input from multiple stakeholders, often used in development contexts
- ***Case and Role-Based Simulations*** — reveal real-world behaviors and decision styles under pressure.

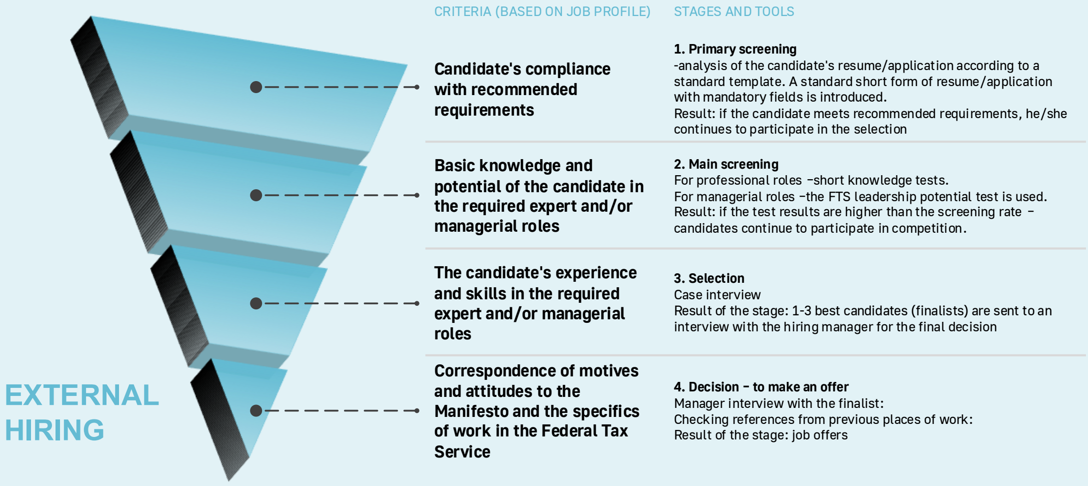
Box 2.1. Examples of Candidate Assessment Practices for the Tax Authorities

Russia

The FTS of Russia has a strict hiring procedure for both internal promotions and external candidates, aimed at finding outstanding talent while ensuring compliance with federal requirements.

There are four essential steps in external recruiting. Applications are first screened for compliance with legal criteria. Professional knowledge exams and, for managerial positions, possible examinations assessing leadership skills are then part of the thorough screening process.

Top applicants participate in case interviews at the third round, which evaluates their ability to solve problems practically. Lastly, a job offer is made to the best applicant. Although certain components may be modified, internal recruiting adheres to the same pattern. For promotions to adjacent roles, current employees may go through expedited screenings with some exams skipped. When making judgments about progression, leadership potential is still a crucial consideration.



South Africa

SARS employs a competitive, merit-based recruitment process. Positions are publicly advertised, followed by a structured selection procedure.

The initial phase involves paper-based shortlisting, prioritizing candidates' qualifications, relevant experience, and competency alignment. For bulk recruitment (30-50 positions), shortlisted applicants undergo pre-employment screening before interviews.

Top candidates then complete comprehensive assessments, including:

- Psychometric evaluations
- Competency testing
- Verification of qualifications, criminal records, credit history, and conflict of interest declarations

The final hiring decision integrates all assessment data to select the most suitable candidates for employment offers.

UAE

Upon approving job descriptions, the FTA initiates a structured candidate assessment process. The recruitment cycle begins with a preliminary screening of applicants' credentials to verify alignment with the specified role requirements.

The FTA employs a three-stage evaluation framework:

1. ***HR and Technical Interviews*** — Conducted to shortlist candidates based on both professional competencies and organizational fit

2. ***Technical Assessments*** — Administered in written format, often comprising case studies evaluated by specialized panels from tax policy, legal affairs, and other relevant departments. These assessments adhere to standardized scoring rubrics to ensure objectivity
3. ***Psychometric Testing*** — Measures a candidate's suitability for the role through quantifiable metrics, expressed as a percentage match to the position's demands.

Following successful assessments, the FTA proceeds with final selection protocols, which include:

- Document authentication
- Security clearance verification
- Medical examinations
- Validation of good conduct certificates.

All stages strictly comply with UAE federal regulations and FTA governance standards, ensuring a transparent, merit-based selection process.

Brazil

RFB recruits and selects professionals for a career in tax authorities through a nationwide public examination, carried out in three steps: objective and essay-based testing, a background check aimed at identifying the criminal record, and a professional training course. In the first stage, the exams cover subjects essential to the work of the Federal Revenue Service, such as Law (with emphasis on Tax Law), Accounting, and Technology, with a particular focus on data fluency.

The professional training course is structured into three dimensions: human, institutional, and technical. In the human dimension, candidates develop skills such as digital mindset, communication, data-driven problem solving, and results orientation. The institutional dimension fosters a comprehensive and critical understanding of the tax administration environment, with courses such as State, Society, and Digital Transformation; Tax and Customs Policy and Administration; and International Trade and Taxation. Finally, the technical dimension deepens knowledge of the organization's work processes, covering areas such as taxation, tax registries, revenue collection, enforcement and control of tax credits, human resources, and information technology.

This professional training course also represents the first stage of the new civil servant's onboarding process, which is further complemented by the Integration and Training Program (PIC), discussed below.

2.2 Job Profiling

A job profile is a document containing a detailed description of the main characteristics and requirements for a specific position in tax administration. It serves as a tool to help employers and recruiters to accurately set expectations of a future employee, and helps candidates to understand whether the role is suitable for them.

Job profiles are essential for effective human resource management and successful recruitment.

Key elements of the job profile are the following:

- Position Title
- Brief Description and Purpose of Position
- Key Responsibilities
- Candidate Requirements: required education level, professional experience, special skills and competencies
- Skills and Competencies: a list of professional and soft skills required to be successful in the position
- Working Conditions: description of work schedule, location, travel and other aspects related to working conditions.

Developing a job profile is a complex and time-consuming process, as it requires special skills from the employees who supervise the process (human resources management), but also immersion of functional area managers, as only they can point out the required knowledge, experience, competencies and skills for each position.

The following tools and techniques can be used for job profiling:

- **Job Analysis Questionnaires** are used to gather detailed information about job duties, required skills, and working conditions from current employees
- **Competency Frameworks** are formalized descriptions of the key skills, knowledge, and behaviors needed for effective performance in a specific role. This tool helps clearly define the set of competencies an employee must possess to successfully fulfill their responsibilities
- **Surveys and Interviews** with employees and managers are used to gather qualitative data about how tasks are performed, what preparation is needed, and what training might be required. Structured interviews offer deeper insights into the specifics of each role and help identify hidden needs
- **Performance Management Systems** are automated tools for evaluating and monitoring employee performance. They help track individual effectiveness, identify strengths and weaknesses, and provide an accurate understanding of job requirements. Analyzing performance data also allows organizations to update job profiles in a timely manner as functions evolve
- **Review of Existing Job Descriptions** helps identify any gaps or outdated content and highlights areas that need improvement in light of organizational changes
- **Structured Interviews with Heads of Functional Departments** serve as an effective tool to identify the specific skills and competencies required for employees within each functional area.

Box 2.2. Examples of Job Profiling Practices in Tax Authorities

South Africa

SARS follows a core idea of human resource management: developing exact job specifications through thorough job analysis. This essential first stage entails rigorously defining role criteria, duties, and required competences in order to generate accurate position profiles.

SARS maintains a strict system of continuous refinement under which job specifications are reviewed and adjusted on a regular basis to ensure compatibility with changing organizational requirements.

This dedication to precision in role definition lays the groundwork for all subsequent HR operations, allowing the firm to create acceptable success criteria for each position.

SARS' recruitment strategy integrates these well-defined job profiles and is led by strategic workforce planning. This dual approach ensures a thorough awareness of both position requirements and organizational demands. SARS employs fiscal restraint in its recruiting policies, which is consistent with international best practices observed in peer organizations such as the Brazilian tax service.

As a steward of public funds, SARS applies strict financial monitoring to all hiring decisions. Before being approved, each position must demonstrate clear operational necessity as well as fiscal reason. This methodical approach to personnel expansion illustrates SARS' dedication to cost-effective operations and its fiduciary duty to the South African taxpayer.

UAE

The FTA conducts job profiling using a systematic work analysis approach. This approach begins with a thorough examination of each position, including core responsibilities, required qualifications, critical technical/behavioral competencies and skills outlined in approved job descriptions.

To complete these profiles, the FTA facilitates cross-departmental collaboration between HR and relevant operational units. This assures compliance with both organizational needs and the government norms. The finished job descriptions are subject to required evaluation and approval by the Federal Authority of Human Resources, ensuring full conformity with UAE laws and regulations.

Russia

The FTS of Russia develops a job profile for key functional areas. A job profile is a document that describes the main responsibilities, requirements, and competencies associated with a specific position in an organization. It helps determine what skills, knowledge, and experience are needed to successfully complete tasks. A job profile allows a recruiter or HR manager to avoid mistakes when selecting a specialist and significantly reduce the time spent on an interview.

In addition to the requirements for the level of education and work experience, the job profile also specifies the requirements for competencies and skills, and describes the tasks that will need to be performed.

Example of job profile

FORMAL ATTRIBUTES OF THE POSITION	
Position	Head of Department
Department/Unit name	Department of Project Debt
Tax authorities	
Purpose of the position	Organization of work of the department of project debt collection, motivation and development of department employees
Profile type	Standard
Position/Position code	###, ###, ###

Position category	
Position group	
Possible class ranks	
EXPERIENCE	
Requirements for length of service (experience) in the specialty	no requirements
Requirements for length of service in civil service (other types of public service)	no requirements
EDUCATION	
Level of education	higher education
Field of study	Jurisprudence, economics and finance, taxes and taxation
RECOMMENDED EXPERIENCE AND TRAINING UPON APPOINTMENT TO THE POSITION	
Management experience	No requirements
Professional experience	At least 2 years
Continued education/professional training/certificates	Management skills training
Professional achievements (for internal candidates)	At least 3 cases significant at the regional level of successful project collection. The area for which the employee is responsible has positive dynamics in the rating.
MANAGEMENT ROLES OF THE POSITION:	
Project Manager	
Professional roles:	Level
Database update	2
Business process analysis	1
Review of requests	2
Settlement of debt formed as a result of the audit	2

2.3 Competency-Based Model for Employees

A competency model is a description of the skills, knowledge, and qualities that an employee needs to successfully perform his or her professional duties. It helps organizations assess, develop and manage employees based on clear criteria.

The main elements of a competency model include:

- Competencies — specific abilities and qualities such as leadership, communication skills, analytical thinking, etc. Each competency is described in detail
- Competency Levels — gradation from primary to expert level, allowing to assess the degree of development of each competency in an employee. Levels are often set independently by each organization

- Behavioral Indicators — specific examples of behavior that demonstrate the presence or absence of a particular competency. These indicators allow creating special tasks, interview questions, case studies, etc. based on the competency model.

Competency models can be used for various purposes:

- Recruitment and employment process
- Training and development
- Performance evaluation
- Motivation and remuneration.

Thus, the following tools and techniques can be employed for a competency-based model:

- **Competency Mapping** to identify key competencies for each role by mapping them against job responsibilities and organizational goals
- **Competency Assessment Centers** to evaluate candidates' competencies in real-world scenarios.

Box 2.3. Examples of Competency-Based Models Practices in Tax Authorities

Brazil

RFB has established a structured competence framework that includes institutional, management, and individual core skill. The organization's basis is built on institutional capabilities such as governance, innovation, and citizen-focused services, while management and individual skills serve unique professional development requirements.

Employee self-assessment against these criteria is a vital element that allows for focused capacity growth. The system also includes technical abilities that are relevant across several operational procedures.

The organization must address the strategic problem of merging this competency model with Brazil's stringent public competitive recruiting structure. While modifying conventional recruiting is tough, it provides an important opportunity to engage with wider public service modernization efforts by combining legal compliance with innovative personnel management approaches.

RFB's competence inventory is widely expanded for the development of its workforce rather than for recruitment purposes. The organization's challenge is to combine their competency model with Brazil's stringent public competitive recruiting structure.

South Africa

SARS has implemented a robust, competency-based model supported by specialized assessment and development tools. Psychometric-driven learning plans are central to this approach, with development programs tailored to address measurable competency gaps identified during the recruitment and onboarding processes. These targeted interventions ensure that employees receive the precise support they need to enhance their professional capabilities.

To reinforce organizational values and ethical standards, SARS uses custom-built 360-degree feedback tools and integrity surveys. These instruments provide comprehensive insights into employee conduct, fostering a culture of accountability and alignment with institutional principles.

Career progression, particularly for specialist and junior managerial roles, follows a structured competency framework. Advancement depends on verified mastery of defined skills, knowledge, and experience. This ensures that promotions reflect demonstrated capability rather than tenure alone.

Performance and development at SARS are closely tied to the organization's strategic objectives through an OKR-aligned system. Individual learning plans and performance metrics support broader organizational goals, creating a clear line of sight between personal growth and institutional success. From the outset of employment, each team member receives explicit role expectations, enabling transparent performance measurement and management. This clarity enhances individual accountability and drives the collective achievement of SARS's strategic priorities.

By integrating these tools and methodologies, SARS maintains a dynamic and principled workforce capable of delivering on its mandate with efficiency and integrity. The competency-based model ensures that talent management decisions, from hiring to promotion, are objective, measurable, and aligned with the organization's long-term vision.

UAE

FTA follows a structured competency-based approach that aligns with the requirements defined by the Federal Authority of Human Resources. This paradigm consists of two independent yet complementary competency frameworks: behavioral competencies and technical competencies.

The FTA's professional conduct is based on behavioral competencies, which emphasize fundamental characteristics such as leadership capability, strategic foresight, results-driven orientation, and organizational impact. These qualities are similar across positions, demonstrating the FTA's dedication to creating a cohesive workplace environment customized depending on seniority.

In contrast, technical competencies are role-specific and customized to certain jobs. These competencies include specialized subject knowledge, job-specific skills, and the exact abilities necessary to carry out fundamental activities and responsibilities efficiently.

This dual-framework approach allows the FTA to analyze and develop both the professional qualities and behavioral characteristics required for organizational excellence, while being fully compliant with UAE federal human resource requirements.

Russia

FTS has developed a human resources potential competency model for identifying high-potential employees. This model can be used both for building a talent pool and for recruiting employees at the FTS of Russia. Based on this model, tests and case studies that can be used for recruitment were developed.

The radar chart visualizes the individual's strengths across three core competency clusters, each represented by a distinct color:

— ***Communication competencies***

- *Social Intelligence* — the ability to navigate social interactions effectively
- *Cooperativity* — willingness to work collaboratively with others

- *Motivation for Leadership* — the drive to take initiative in leading others.

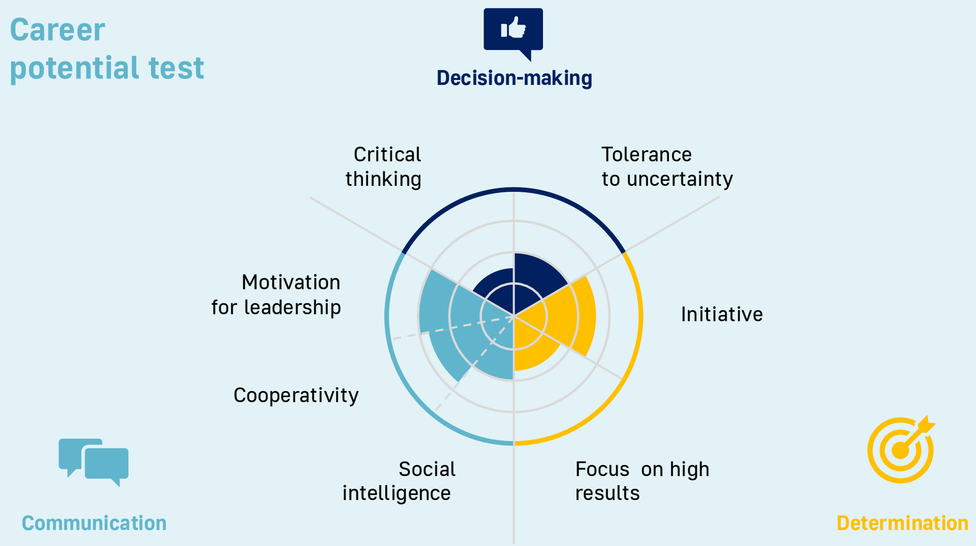
— ***Decision-making competencies***

- *Critical Thinking* — the ability to analyze and evaluate information objectively
- *Tolerance to Uncertainty* — the capacity to make decisions under ambiguous or unclear conditions.

— ***Determination competencies***

- *Initiative* — readiness to act independently and take responsibility
- *Focus on High Results* — goal orientation and commitment to achieving outcomes.

Each axis on the radar chart represents a specific behavioral or psychological trait. The intensity of color and distance from the center indicate the degree to which the trait is developed. This visualization helps identify key strengths and potential development areas, making it a valuable tool for career planning, talent assessment, and leadership development.



India

Although officers are initially recruited as generalists, the CBDT actively encourages the development of specialized competencies in key functional areas such as audit, enforcement, policy planning, transfer pricing, human resource management, and others. During the early stages of their careers, officers are provided with opportunities to work across multiple verticals. This exposure not only helps officers identify their areas of strength but also enables their reporting authorities to assess their core competencies.

As part of the appraisal process, officers are ranked based on their performance across various functions, with specific mention of the areas where they demonstrate the highest potential. To facilitate this process, officers are assured a posting of two to three years in a particular domain, allowing sufficient time to develop expertise and gain meaningful experience. These inputs play a significant role in shaping the officer's future career trajectory.

At the same time, the Department maintains flexibility in career progression. Officers are not confined to a single functional area and are encouraged to take on diverse roles even at later stages of their careers, fostering well-rounded leadership and institutional versatility.

2.4 KPIs and Metrics Applied in Employment Process

A range of metrics is used to assess and improve the employment process:

METRIC	DEFINITION	FORMULA
Time to Hire	The duration of the hiring process, from the time an organization posts a job to candidate's first day as an employee.	Offer acceptance date – Vacancy request date
Internal Hire Ratio	The percentage of internal candidates out of all hires.	Internal hires / Total hires × 100
Time in Workflow Step/Pipeline Speed	Average time candidates spend in a specific step of the recruitment process. It helps identify bottlenecks and improve process efficiency.	Total time in step / Number of candidates OR Step completion rate
Conversion of the Competitive Recruitment Funnel	The percentage of candidates successfully hired through competitive selection out of those who entered the competition. Indicates the efficiency of the competition process.	Number of hires via competition / Number of eligible participants × 100
Percentage of Vacancies Filled	The share of total job openings that were successfully filled within a reporting period. Reflects recruitment effectiveness.	Number of vacancies filled / Total job openings × 100
Offer Acceptance Rate	The percentage of job offers extended that are accepted by candidates within a given period	Number of accepted job offers / Total number of job offers made × 100
Candidate Net Promoter Score of Recruiting Process	A metric indicating candidates' willingness to recommend the recruitment experience. Reflects candidate satisfaction.	% Promoters – % Detractors
First-Year Turnover Rate	The percentage of newly hired employees who leave the organization within their first year. Indicates onboarding and cultural fit quality.	New hires who left within 1 year / Total new hires × 100

Some metrics relate to different elements of the HR cycle: for example, the percentage of vacancies filled by internal candidates can relate to both recruitment and employment.

Box 2.4. Examples of KPIs and Metrics Applied by Tax Authorities

Russia

FTS of Russia employs a comprehensive set of metrics to evaluate and optimize its hiring processes.

Candidate experience remains a priority metric, with satisfaction levels systematically measured to ensure a streamlined and positive hiring journey. Post-hire analytics include critical indicators such as first-year retention rates, which validate the effectiveness of onboarding and adaptation programs.

The organization also tracks workforce composition through the internal-to-external hiring ratio, while operational efficiency is gauged by measuring the time required for new hires to achieve full productivity. These combined metrics provide the FTS with actionable insights to refine talent acquisition strategies and enhance organizational performance.

The balanced scorecard approach enables continuous improvement while maintaining service quality standards across Russia's tax administration system.

UAE

The FTA of the UAE uses further KPIs and metrics to measure different HR functions:

- Turnover rate
- Training hours per employee per year
- Employee satisfaction regarding the training programs
- Employee Happiness regarding HR services
- Workforce Planning implementation rate.

CHAPTER 3. ONBOARDING

This chapter explores the onboarding strategies and practices applied in tax authorities across BRICS countries. It identifies common challenges, showcases effective adaptation tools, and outlines measurable performance indicators to assess onboarding success.

Employee adaptation represents a crucial element determining the successful integration of new hires into daily operations. This process helps new employees seamlessly fit into the organizational structure, effectively fulfill their duties, and feel confident in their work environment.

Special emphasis is given to this aspect precisely in tax authorities, where requirements for professionalism and strict adherence to regulations exceed those found in private companies. The better organized the adaptation process is, the faster a new employee can demonstrate their full potential, performing assigned tasks efficiently and effectively.

The primary goal of the adaptation period is to impart the necessary volume of knowledge and skills enabling the employee to comfortably navigate the organizational culture and behavior rules within the tax authority. Importantly, this initiation should be smooth and gradual, considering individual characteristics of the employee while laying the foundation for a successful career launch.

Developing an effective onboarding program faces several critical challenges that tax authorities must address:

Ensuring that all key stakeholders — including HR teams, managers, mentors, and new hires themselves — remain consistently engaged and adequately prepared throughout the induction process. Together with a shortage of experienced employees willing to take on the role of guiding new hires during their adaptation period, these constraints may make the adaptation into a tax authority environment more difficult.

In many cases tax authorities do not have well-structured adaptation programs or standardized approach to employee adaptation. Such programs either do not exist or are implemented in a purely formalistic manner, rendering them ineffective in helping new employees integrate smoothly into their roles. Without systematic methods in place, adaptation programs operate inconsistently, reducing their overall effectiveness and requiring continuous adjustments to improve their mechanisms.

Rapid changes in legislation and regulations that require frequent updates to training materials also may pose a problem for new employees, who must quickly familiarize themselves with shifting policies and procedures.

These challenges collectively impact a tax authority's ability to successfully integrate new employees and maximize their potential from day one.

In order to overcome these challenges and provide seamless onboarding experience for new hires, tax authorities could use employee adaptation programs as well as special tools for sourcing information. Sections below provide an overview of techniques that may be applied to facilitate onboarding process within tax authorities.

3.1 Employee Adaptation Programs

Employee adaptation process in tax authorities could be improved by using a set of tools such as:

— **Onboarding Checklists** for new hires to outline essential tasks, introductions, and training sessions

- **Mentorship Programs** to provide guidance and support by making pairs among new employees and experienced mentors. Assigning a mentor or coach to guide new employees throughout a specified period ensures personalized support, assists in navigating nuanced aspects of the job, and aids in understanding complex business processes
- **Orientation Sessions** to introduce company culture, values, and policies, and provide the knowledge of the organization's building and its surroundings
- **Online Training Modules** to cover essential job skills, company software, and compliance training
- **Feedback Mechanisms** to assess the new employee's comfort level and address concerns
- **Social Integration Activities** such as team building exercises, lunches, or social events to foster relationships among colleagues
- **Buddy System** to help new hires navigate their first few weeks (assign a buddy from the same team)
- **Personal Development Plans (PDPs)** to encourage employees to create PDPs that outline their career goals and the steps needed to achieve them. Customized plans outline goals, steps, and timelines for each employee, charting a clear path for integrating into the workforce. PDPs clarify future growth prospects within the company, stimulating initiative and accountability.

Box 3.1. Examples of Employee Adaptation Programs in Tax Authorities

Brazil

The Integration and Training Program (PIC) was implemented to offer comprehensive support and integration to new employees during their first year at RFB. The program is carried out in two stages:

STAGES	OBJECTIVES	DURATION	PRODUCTS
Setting and Integration	Welcoming, orientation and integration	2 months	Presentations of institutional and social aspects of the new work environment through a combination of face-to-face and remote events
Training and Initial Development	Providing basic knowledge about the main work processes of RFB; stimulating a proactive posture and professional self-development; aligning individual expectations and institutional objectives.	1 year	Training is primarily offered in the online format, which can be complemented by face-to-face training; guides, manuals and other formats of content to complement learning materials; supervised practice, in which an experienced colleague accompanies the new employee in order to share knowledge of local practices.

An important tool utilized in this program, although not restricted to it, is RFB's *Learning Trails*, an online learning platform available 24x7 which comprises over 375 courses and 500 study materials from various educational institutions. Additionally, RFB's intranet offers a dedicated page with relevant information about PIC to new hires as well as managers and colleagues who are involved in their welcoming and monitoring.

China

Professional training conducted through the STA's own institute in collaboration with leading universities. The program consists of a ten-day initial course (three days online, seven offline), covering legal foundations, Communist Party directives, integrity standards, and political orientation. New hires also review video materials to reinforce these concepts. Afterwards, a specialized training is held, ensuring a thorough understanding of tax laws and job-specific skills.

Another critical aspect is fostering teamwork through simulations, workshops, and real-world scenarios. New employees must quickly integrate into their teams, understanding past achievements and future contributions.

The STA emphasizes political alignment, tax law proficiency, and early team engagement within the first ten days. Training is finished with a written and oral exam, evaluated by internal and external professors. However, the primary goal is self-reflection — ensuring new hires grasp their role, expectations, and purpose.

Line managers and senior colleagues ("buddies") actively support induction, reinforcing the STA's ethos of continuous learning from peers and taxpayers. This comprehensive approach ensures that new employees are well-prepared to contribute effectively to their teams and the organization.

Russia

1. ***Onboarding Program***

The *Best Start* Program includes modules introducing employees to HR representatives, facility tours, introductory lectures from managers, and informative sessions covering the organization's internal regulations. The program was developed using the Customer Journey Mapping tool, where the client is represented by a new employee, and the sections of the program are structured to respond to the client's needs.

Onboarding programs are designed to provide comprehensive preparation and integration of new employees, starting from their first working day. An onboarding program is obligatory for all new employees.

The measurement system includes assessing satisfaction levels and calculating the Net Promoter Score (NPS). Main focus areas target improving communication efficiency and reducing adaptation periods.

Besides psychological and organizational adaptation, there is also functional adaptation, consisting of instructions created by young employees for major functional areas, as well as online courses and video lessons.

Additionally, a calendar of useful events has been developed for newcomers, marking the most important dates during their first year of civil service: certification, assignment of class rank, first vacation, bonuses after one year of service, and other milestones.

Some regional departments celebrate a holiday called "First Year in Civil Service", where novices are congratulated in honorable ceremonies and presented with commemorative gifts.

2. *Customer Journey Map*

CJM (Customer Journey Map) is a customer journey visualization tool used to understand the customer's or, with regard to HR life cycle, employee's experience with a product or service. This method is also effectively used within organizations to develop employee onboarding programs.

The main steps in using CJM for employee onboarding include:

— *Analyzing Touchpoints*

Identifying the key touchpoints a new employee will have with the organization during the onboarding process, such as interviews, document signing, team introductions, and training on work processes, among others

— *Collecting Data and Feedback*

Interviews are conducted with new employees and department heads, and problems and difficulties that arise at each stage of the adaptation period are identified

— *Creating a Path Map*

A map is created that reflects the entire path of a newcomer in the organization, from the moment of submitting a resume to full integration into the team

— *Identification of Problem Areas*

Barriers and difficulties that hinder the effective completion of each stage are analyzed

— *Improvements*

Specific recommendations for improving the adaptation processes are formulated, such as the creation of training materials

— *Monitoring of Results and Feedback*

After implementing changes, the effectiveness of new approaches is regularly evaluated by collecting employee feedback and analyzing key indicators of adaptation success.

Using CJM helps improve the adaptation of newcomers, reduce the time of integration into the institution and create a favorable working environment.

Customer Journey Map

Process	Pre-service	Event time	Event time	Event time	Event time
Customer goals	Customer goals	Customer goals	Customer goals	Customer goals	Customer goals
Touchpoints & emotional response					
Customer thoughts	Customer goals	Customer goals	Customer goals	Customer goals	Customer goals
Customer experience	Customer goals	Customer goals	Customer goals	Customer goals	Customer goals
Recommendations					
Ideas to improve	Customer goals	Customer goals	Customer goals	Customer goals	Customer goals

South Africa

1. ***Employee Adaptation Program** follows 3 main goals:*

   - *Welcoming and Integration:* Facilitating the successful adaptation of new employees by introducing them to the organization's culture, structure, and rules
   - *Professional Growth Support:* Providing access to courses and trainings necessary for acquiring essential skills and competencies
   - *Strategic Alignment:* Aligning employees' personal goals with the organization's broader strategic priorities.

   Elements of the Adaptation Program:

   - *Orientation Events:* The first days of employment involve a welcoming meeting with management, a tour of the office, and introductory presentations about the organization's structure and philosophy
   - *Career Paths:* Developing clear career trajectories based on categories of positions (Job Families), enabling employees to envision their growth trajectory and plan their futures
   - *Performance Monitoring:* Regular collection of feedback and interim evaluations of adaptation effectiveness, which help identify weak spots and implement corrective measures.

2. ***Use of Information Platforms and Portals***

   Implementation of a centralized information system where all necessary resources and available courses are compiled, enabling new employees to quickly locate the required information.

3. ***Continuous Focus on Integrity and Ethical Issues***

   Establishing integrity promotion agenda, encouraging open discussions of ethical dilemmas, and implementing measures to protect the organization's reputation.

UAE

The FTA implements a structured four-phase onboarding process to ensure seamless integration of new employees. The probationary period spans six months, with a mid-review at three months to assess progress.

1. ***Pre-Onboarding***

   Before joining, new hires receive a welcome email with logistical details, required forms, and instructions. Recruiters prepare accounts, laptops, and system access in advance.

2. ***Welcome & Introduction***

   New hires attend a two-day induction program covering the FTA's vision, mission, values, and leadership structure. They complete digital onboarding forms, review HR policies, and familiarize themselves with internal systems, including attendance and compliance protocols.

3. ***Probation Review & Training***

   Employees collaborate with line managers to set probation objectives aligned with their roles. They undergo on-the-job training, job shadowing, and mandatory tax modules, supplemented by the *Jahiz* platform for behavioral and federal readiness programs.

4. ***Employee Support***

   Regular check-ins ensure understanding of policies, while performance teams gather manager feedback. New hires receive HR guides, health insurance links, and access to a centralized intranet with resources, news, and departmental guides.

5. ***Feedback & Continuous Improvement***

   Post-induction surveys evaluate recruitment and onboarding experiences, achieving a 96% satisfaction rate in 2024. Quarterly "Day Two" inductions include awareness workshops and a meet-and-greet with the Director General.

The FTA’s systematic approach emphasizes transparency, compliance, and engagement, fostering rapid acclimatization to the organization’s culture and operational demands.

India

The Induction Training Program for newly recruited employees through the UPSC exam is conducted at the National Academy of Direct Taxes (NADT), Nagpur, in two rigorous phases spread over sixteen months.

The First Phase focuses on imparting foundational knowledge of direct tax laws, accounting, investigation techniques, and management principles, along with building skills in communication, public administration, and ethics. It also includes study tours, attachments with field offices, and practical exercises to bridge theory with ground realities. Probationers are also attached with field formations for On-the-Job Training (OJT) where they gain first-hand experience of tax administration.

The Second Phase at NADT includes advanced modules on international taxation, transfer pricing, information technology in tax administration, and emerging global practices. Both phases are evaluated through examinations and continuous assessments, culminating in a final comprehensive test.

This structured program ensures that probationers are not only technically sound but also equipped with leadership, integrity, and administrative acumen to serve as competent employees.

Further, for those recruited through SSC and for promoted employees, there are specialized programs.

They undergo structured training that blends classroom sessions on income-tax laws, procedures, investigation techniques, and use of IT systems with practical exposure in field offices. The program is designed to strengthen their technical competence and prepare them for responsibilities in assessment, enforcement, and taxpayer services. For Officers promoted to higher ranks such as Income Tax Officers, Assistant Commissioners, or Joint Commissioners, NADT organizes promotion-linked training programs. These programs focus on equipping officers with updated knowledge of tax laws, advanced investigation methods, leadership and management skills, and the use of modern tools in tax administration.

3.2 Sourcing Information

The following tools for sourcing information can be used to ensure the effectiveness of the onboarding process:

- **Employee Handbooks** to outline company policies, procedures, and culture
- **Intranet Platforms** to provide employees with access to important documents, resources, and updates
- **Knowledge Base Software** where frequently asked questions can be documented and easily searched
- **Welcome Kit** as part of the onboarding materials for new hires
- **Focus Groups** to gather insights on job expectations and necessary competencies
- **Review of Existing Job Descriptions** to identify gaps or areas for improvement based on organizational changes.

Box 3.2. Examples of Sourcing Information Practices in Tax Authorities

Russia

The FTS maintains an internal educational portal designed to support young employees through comprehensive training resources. This platform contains specialized courses, workplace instructions for key functional areas, and supplementary materials including instructional videos.

To ensure the quality and relevance of these resources, the FTS collaborates with experienced professionals across its regional offices as well as with two dedicated corporate universities located in St. Petersburg and Nizhny Novgorod. Academic experts from these institutions regularly assist in updating the portal's content, particularly important given the frequent changes in tax legislation and regulatory requirements.

This collaborative approach between practitioners and academics guarantees that the training materials remain current, accurate, and practically applicable for new employees entering the tax service.

UAE

The FTA has implemented a comprehensive digital HR ecosystem designed to streamline employee onboarding and daily operations. Central to this system is the *Bayanati* platform, which serves as the federal entity's core HR management system for storing employee records, processing leave requests, and managing attendance.

The onboarding process begins through an automated portal where new hires complete digital documentation, which is then reviewed and approved by HR. This integrates with FTA's intranet - a centralized hub containing organizational policies, departmental guides, and practical tools.

New employees receive a digital welcome package with essential resources including:

- ***System guidebooks*** (*Bayanati*, attendance, suggestion systems)
- ***Compliance documents*** (Code of Ethics, federal HR legislation)

- ***Training materials for the Jahiz Training Platform Program***
- ***Benefits information*** (medical insurance, performance management).

For continuous support, employees can access archived orientation materials or contact HR via Microsoft Teams. The system's effectiveness is reflected in its 96% satisfaction rating (2024), achieved through regular feedback collection during and after onboarding.

This integrated approach ensures transparency and efficiency across all HR processes, from initial onboarding to daily administrative tasks, while maintaining compliance with federal standards. The combination of digital systems and accessible guidance empowers FTA employees to navigate workplace processes independently while having support available when needed.

India

During the training programs, participants are provided with a comprehensive set of training materials designed to support both classroom learning and field application. These include detailed study modules on direct tax laws, accounting, investigation techniques, and international taxation, along with case studies, practical manuals, and reference guides prepared by subject experts.

Digital resources such as e-books, databases, and access to online learning platforms are also made available to ensure familiarity with modern tools of tax administration. In addition, participants receive structured handbooks on departmental procedures, ethical standards, and management practices, complemented by audio-visual aids and simulation exercises. Together, these materials form a well-rounded learning package that enables officers and staff to effectively assimilate knowledge and apply it in real-world administrative contexts.

3.3 KPIs and Metrics Applied in Onboarding Process

The following KPIs and metrics are used to measure the efficiency of the onboarding process for new hires:

METRIC	DEFINITION	FORMULA
Time-to-Productivity	The average number of days it takes a new hire to reach a predefined level of productivity or independence in their role.	Date of Productivity Achievement − Date of Work/Training Start
Onboarding Completion Rate	The percentage of new hires who complete all required onboarding activities (trainings, forms, meetings, etc.) within the expected timeframe.	Number of completed onboarding programs / Total onboarding programs assigned × 100
Onboarding Satisfaction Score	The average satisfaction rating provided by new hires regarding their onboarding experience, usually collected through surveys (NPS).	NPS = percentage of promoters − percentage of detractors. Promoters are employees who gave 9-10 points, critics 0-6 points, and neutrals 7-8 points.

Early Turnover Rate	The percentage of new employees who leave (voluntarily or involuntarily) within the first 3–6 months of employment.	Number of new hires who left within 6 months / Total number of new hires × 100
Onboarding Cost per Hire	The total cost of onboarding (trainings, materials, administrative resources) divided by the number of new hires.	Total onboarding costs / Number of new hires
Number of trained mentors	This metric indicates the total number of employees who have successfully completed a formal mentor training program and are officially qualified to support new hires during the onboarding process.	Total employees who completed certified mentor training program
Onboarding Duration	Onboarding Duration refers to the total length of time allocated for the formal adaptation of a new employee, starting from their first official working day to the conclusion of the structured onboarding program. It includes all scheduled activities such as orientation sessions, training modules, mentorship, probation evaluations, and integration checkpoints.	Onboarding duration (in days)

Some metrics relate to different elements of the HR cycle: for example, early turnover rate can relate to both employment and onboarding.

CHAPTER 4. DEVELOPMENT

The development of human capital within tax administrations presents both persistent challenges and emerging opportunities, shaped by global trends in governance, digital transformation, and workforce expectations. As tax authorities evolve from enforcement-centered to service-oriented institutions, the strategic role of staff development becomes increasingly critical for institutional performance and public trust.

In this context, tax authorities must not only equip their employees with the technical expertise required for complex fiscal environments, but also foster soft skills such as adaptability, digital literacy, and client-centric thinking. The demand for continuous learning and professional growth is heightened by rapid technological advancements and shifting public expectations, compelling organizations to invest in robust training programs and career development pathways. Moreover, cultivating a culture that values innovation and recognizes individual contributions is essential for motivating staff and ensuring long-term engagement.

Given these dynamics, one of the central challenges in the development stage of the HR life cycle is designing and implementing effective learning and development frameworks that align with both organizational objectives and the evolving aspirations of the workforce.

As these factors continue to shape the landscape of human capital development within tax administrations, it is crucial to consider how they give rise to a new set of emerging challenges that must be thoughtfully addressed in the development stage of the HR life cycle.

Many tax authorities face the challenge of operating with fragmented development systems, where disparate training platforms and disconnected data sources hinder the alignment of learning and development activities with strategic human resource management.

A further challenge arises from the reliance on legacy competency frameworks, as many administrations have not updated their models to reflect emerging roles in data analytics, digital services, and behavioral insights. This lag complicates the design of relevant development pathways, particularly when job descriptions and skills taxonomies are outdated or inconsistently applied.

The issue of leadership pipeline gaps is also prominent, with some tax authorities lacking systematic mechanisms to identify and prepare future leaders. This often results in reactive promotions and insufficient bench strength at critical organizational levels, and there is frequently a disconnect between declared competencies and actual leadership performance.

Another challenge is the low motivation among employees for ongoing development, despite the growing necessity for continuous training and upskilling. The rapid evolution of required knowledge and skills means organizations must continually invest in learning opportunities, yet it is increasingly difficult to engage employees in available educational programs.

Inequitable access to development resources remains a concern, especially in geographically dispersed or resource-constrained contexts, where employees in remote or underfunded regions often have limited opportunities for structured training or mentorship, leading to regional disparities in skills and career mobility.

The use of an independent personal development plan system for tracking employee growth, which is not linked to the Learning Management System, presents another obstacle by limiting automation and data synchronization.

Tax and customs administrations have developed systems that cover a wide range of competencies reflecting various job profiles, supporting specialized learning across multiple functions.

To reach a broad workforce, e-learning is utilized through a decentralized network, enabling access for large numbers of employees across extensive territories, reducing travel costs, and supporting scalability.

Ensuring learning effectiveness is addressed through feedback forms and knowledge assessments to evaluate short-term outcomes, with plans for a full impact assessment to measure long-term effectiveness.

Maintaining the timeliness of training offers is an ongoing effort, with content regularly updated to reflect legal and procedural changes, ensuring that learning remains relevant and current.

Finally, a dedicated workforce for capacity building, though small, is tasked with the design, delivery, and monitoring of all training and development initiatives, playing a crucial role in sustaining organizational learning. The abovementioned challenges can significantly affect the development stage of the HR lifecycle, often hindering the effective growth and advancement of employees within a tax administration. To counter these obstacles, tax authorities utilize a variety of tools, including training programs for leadership, functional skills training programs, comprehensive knowledge databases and knowledge transfer processes for new employees, as well as tailored personal development plans. These tools will be discussed in greater detail in the following sections.

4.1 Training Programs for Leadership

In order to ensure sufficient development in tax authorities, the following tools and practices for training programs for leadership may be used:

- **Mentorship Programs** are a key tool for developing young leaders in tax administrations. Senior managers serve as mentors to junior staff or leadership candidates, providing guidance, feedback, and institutional knowledge transfer. In countries like Russia and South Africa, mentorship is integrated into talent programs, with mentors supporting onboarding, leadership readiness, and succession planning, including cross-regional mentoring in large, decentralized administrations
- **Cross-Departmental Projects** provide emerging leaders with opportunities to work on strategic initiatives alongside managers from other departments. These projects help build systems thinking, collaborative problem-solving, and exposure to diverse functions within the tax authority. In South Africa and Brazil, such projects are used to assess leadership potential and encourage innovation, especially in areas like digital transformation and compliance analytics
- **Leadership Competency Models** define the key behaviors, skills, and values expected from leaders at all levels. They are used for recruitment, development, and performance management in tax administrations. These models help align leadership development programs with organizational goals. For example, SARS uses a tiered competency framework to guide training and promotion decisions, and at RFB the process of training managers is entirely guided by a competency model
- **Networking Events** bring together emerging leaders and senior officials to foster informal learning, collaboration, and career guidance. These can include roundtables, innovation labs, or thematic forums. In Russia, tax authorities organize annual leadership events with special educational programs and round tables
- **L&D (Learning and Development) Policy** to outline the strategic priorities and standards for training and development across the tax administration. It ensures that learning programs are aligned with institutional needs and competency frameworks. Countries like South Africa embed digital skills and

leadership into their L&D policies, ensuring that training supports both individual growth and organizational transformation

- **Learner Management System (LMS)** are used to enable employees to manage their learning journey, access courses, and track their progress. It can be integrated with HR systems to support talent development and performance reviews. In South Africa and Brazil, tax administrations use LMS platforms to recommend personalized training, issue certificates, and link learning to career pathways, making development data-driven and transparent.

Box 4.1. Examples of Training Programs for Leadership in Tax Authorities

South Africa

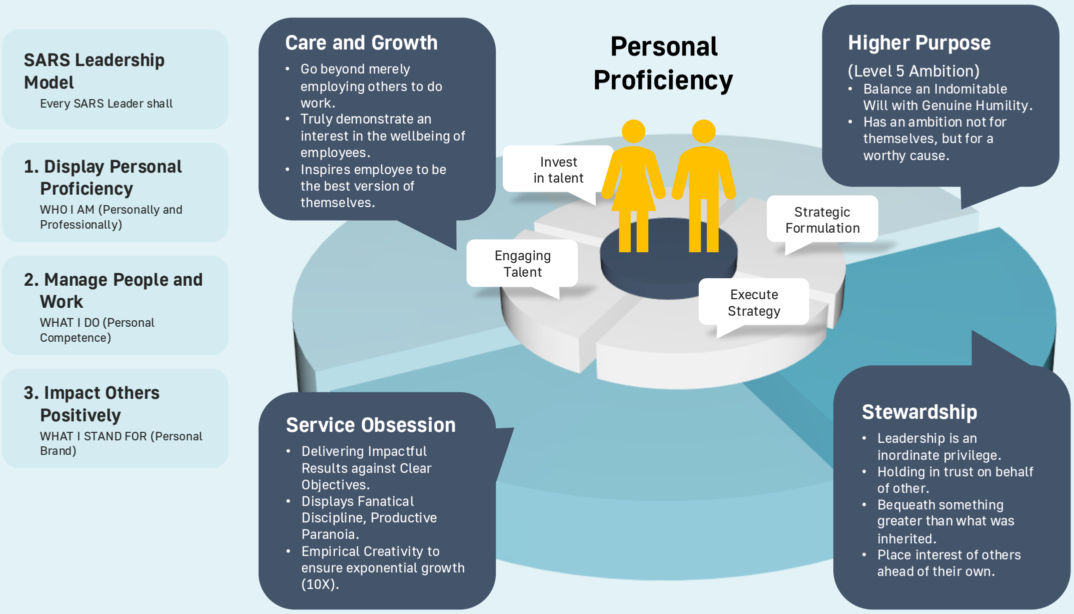
There are special programs for leadership and functional trainings:

1. ***Leadership Development Programs*** are targeted to various levels, from junior to executive leadership. In addition, there is a special focus to Women in Leadership and emerging young leaders.
2. ***Leadership Model***

The SARS Leadership Model serves as a guiding compass which sets out the competencies and attributes that every leader shall exemplify. They contribute to personal proficiency as well as managing people and work, and impact each other positively.

The Leadership Model provides a path of continuous development to all levels of SARS Leadership and ensures a bench of competent and capable leaders who personify and sustain the leadership brand of the higher purpose, stewardship, service obsession, care, and growth.

The Leadership 360 is used to assess effectiveness of leaders across the set of attributes.



UAE

The FTA has developed a comprehensive leadership program that blends behavioral understanding, innovation, strategic thinking, and technology with transformation-driven leadership. It reflects a forward-looking HR approach that prepares civil servants for complexity, competitiveness, and change.

Key Components of the Program:

1. ***Team Dynamics 2.0:*** Understanding Human Behavior

   Focuses on analyzing and unlocking individual and team behavior.

2. ***Leadership Unveiled:*** Revealing Unique Attributes for Impact

   Encourages leaders to discover and develop their personal leadership styles.

3. ***Excellence Amplified:*** Ignite Innovation for Sustainable Growth

   Aims to improve strategic thinking and service excellence.

4. ***AI Prowess for Executives:*** Elevating Competitive Advantage

   Equips participants with advanced AI and data skills for better decision-making.

5. ***Transformative Leadership:*** Fueling Innovation through Effective Change

   Focuses on organizational transformation through tailored change strategies.

   Encourages structured feedback loops and agile action planning.

Main Pillars of the FTA Leadership Development Program

Team Dynamics 2.0: Understanding Human Behavior	Leadership Unveiled: Revealing Unique attributes for impact	Excellence Amplified: Ignite Innovation for Sustainable Growth	AI Prowess for Executives: Elevating Competitive Advantage	Transformative Leadership: Fueling Innovation through effective change
This component of the program will focus on a new approach to analyze and understand human behaviors. The goal is to change the team dynamic from diversity to a collaborative use of differences to improve performance.	This component will illuminate the process through which leaders can discover and cultivate their distinctive leadership attributes. It involves embracing the essential qualities of effective leadership and developing strategies to harness strengths, fostering transformational leadership.	This component aims at improving strategic thinking and delivering excellent service for a competitive edge, increasing customer value, implementing growth strategies, improving organizational performance, and leading with a culture of scalable excellence.	The component is designed to equip participants with advanced AI technology skills, transforming them into more effective and influential decision makers.	Drive innovative change by identifying organizational improvements, enhancing change strategies, and presenting a tailored action plan for feedback.
Enabler of People	**A Role Model**	**Open to the World**	**Futuristic**	**Innovative & Disruptive**
Well-versed in Advanced Technology	**Lifelong Learner**	**Focus on the Governments ultimate goals and achievements**	**Smart Efficient & Efficient Decision Maker**	**Agile & Fast**

Russia

FTS of Russia has implemented a special educational program for the heads of regional departments, dedicated to the development of managerial skills and IT competencies. This program includes both in-person and online classes.

A special educational program for the heads of regional departments of the Federal Tax Service of Russia, dedicated to the development of managerial skills and IT competencies. It includes both in-person and online classes.

Brazil

RFB offers thematic learning tracks for managers, which are divided into three skills clusters:

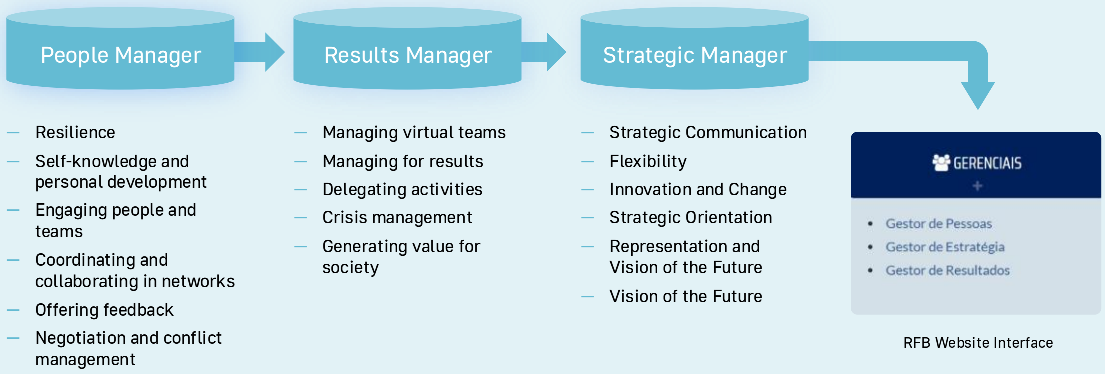
- People Management (e.g., team engagement, feedback)
- Results Management (e.g., delegation, virtual team leadership)
- Strategic Management (e.g., innovation, strategic orientation).

Program helps strengthen leadership capacity and aligns managerial behavior with organizational strategy. On the basis of this organization, RFB organizes tracks focused on management development.

Learning Trails for Management Development

Training managers and potential managers to continuously develop the managerial skills needed to meet the institution's goals and strategies.

The competencies describe the required behaviors in the performance of managerial functions and are grouped under the axes: People, Strategy and Results. For each axis, various training offers are available.



RFB Website Interface

India

CBDT already runs in-service training programs through NADT and the NADT-RC. Further, CBDT's structured induction and mid-career training program enhances leadership pipeline and ensures officers are continuously updated with emerging issues like digital economy taxation and AI driven compliance.

4.2 Functional Skills Training Programs

The following tools and practices can be applied for functional skills training programs:

- **Hands-On Training:** allows employees to apply new skills in realistic, job-relevant scenarios. For tax authorities, hands-on training ensures that learning translates directly into improved public service delivery and operational effectiveness. It reduces the gap between theory and practice and builds long-term competence
- **Microlearning:** breaks down content into small, focused units (e.g., short videos or modules) for quick and easy consumption. It promotes continuous learning without disrupting daily operations

- **Mentorship Programs:** connects less experienced staff with professionals who provide guidance, feedback, and support. Mentoring helps transfer institutional knowledge, supports leadership development, and boosts morale
- **Gamification:** introduces game-like elements — such as points, badges, or challenges — into training to increase motivation and participation. This approach is especially effective in building soft skills and digital competencies
- **Surveys, Interviews, or Focus Groups:** these methods help HR teams identify existing skill gaps and training needs across departments. In public organizations, such diagnostics ensure that training programs are aligned with real operational challenges and staff expectations, making them more relevant and impactful
- **Role-Playing Activities:** by simulating real-life workplace scenarios, role-playing helps employees practice problem-solving, communication, and decision-making. This is particularly effective for developing customer service, leadership, and conflict-resolution skills
- **Regular Assessments:** quizzes, tests, and practical evaluations help measure training outcomes and reinforce retention. For public sector institutions, regular assessments ensure accountability in learning programs and provide data to improve future training design.

Box 4.2. Examples of Functional Skills Training Programs in Tax Authorities

South Africa

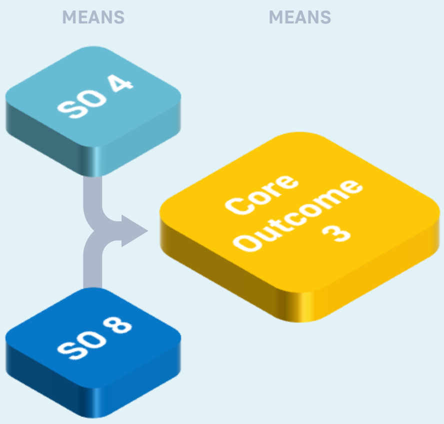
SARS workforce development approach is premised on:

Strategic Objective 4 (SO4):
Develop a high performing, diverse, agile, engaged and evolved workforce

Our employees consider us to be an Employer of Choice and are engaged to deliver the best taxpayer and trader experience characterised by professionalism and actions that are beyond reproach. Tasks have become less administrative, more analytical and service oriented. Our employees easily collaborate to leverage their combined strengths, and we invest in appropriately and provide them with the right tools for the job. They are able to respond to future demands of the workplace and to the changing needs of taxpayers and traders with ease.

Strategic Objective 8 (SO8):
Work with and through stakeholders to improve the tax ecosystem

Work with national, regional and international organisations in building the required organisational capability.



Enhanced Employee Engagement:
SARS seeks to develop its workforce to remain relevant to the future world of work.

- Leadership development to prepare leaders/managers to lead in a data driven technology enabled environment.
- Culture that support employee's growth and continuous development.

The SARS Functional Skills Training Programs are designed to professionalize the workforce, enhance technical competence, and align employee capabilities with SARS' strategic objectives and future operational needs. These programs are anchored within a five level People Capability and Career Management (PCCM) framework.

SARS uses Learning Paths (LPs) to guide employees through structured development journeys tailored to their job families. These paths include:

- Skill-based courses
- Informal learning
- Mentoring and coaching
- On-the-job training.

Learning Paths are dynamic and responsive to evolving workplace demands.

SARS has adopted blended learning and microlearning formats to improve training, accessibility and engagement.

UAE

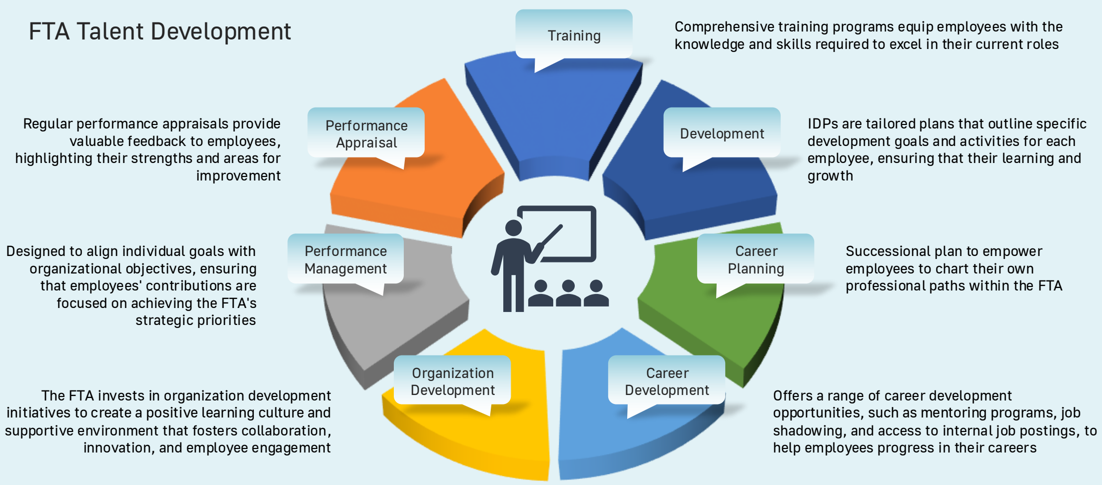
FTA's learning and training cycle begins with a strategic analysis, where training plans are linked directly to the FTA's goals, skill and competency gaps are identified, and training needs are prioritized based on business impact and line manager feedback. Following this, the design and planning phase involves setting clear, measurable learning objectives for each program, designing blended learning initiatives that combine digital, in-person, and on-the-job training. Finally, the cycle concludes with impact measurement and improvement, which involves evaluating training effectiveness across four levels (Reaction, Learning, Behavior, Results), measuring the Return on Expectation (ROE) for key programs, and using the collected data and feedback to enhance all future plans.

FTA has a modern, holistic talent development strategy that connects performance, learning, and career progression with institutional priorities. This integrated system enhances employee motivation, builds internal capabilities, and supports retention of skilled public servants.

Key Elements of the FTA Talent Development Framework:

- Training
- Development
- Career Planning
- Career Development
- Organization Development
- Performance Management
- Performance Appraisal.

Redefine the Talent Development Framework and Process



Russia

1. ***Digital Transformation Leader: MBA Program for Civil Servants***

   The training includes all the necessary modules for successful and effective work, helping cope with new challenges related to the impact of global systemic changes. The project program is designed in accordance with the accepted requirements in business education, takes into account professional features, and involves the study of the following knowledge blocks:

   - management skills
   - personal competencies in public service
   - professional knowledge
   - digital competencies.

2. ***Institute of Internal Trainers***

   The Institute of Internal Trainers of the Federal Tax Service of Russia is aimed at effectively involving employees in the process of transferring practical experience within the Service, and at developing the skills and personal attitudes necessary for high-quality professional activity.

   The involvement of FTS employees in transferring knowledge and skills allows for direct exchange of professional experience, while maintaining continuity.

   The format of participation by internal trainers varies: from developing educational and methodological documentation to conducting practice-oriented classes.

Brazil

At RFB, the development of employees is guided by a competency model, its main tool to identify the necessary competencies for the performance of its employees to carry out the organizational strategy. The assessment work is periodically reviewed in workshops involving dozens of civil servants from several units of the institution.

Competencies are classified into two broad groups:

— ***Institutional Competencies*** — capabilities and attributes of the institution that make it effective, allow its objectives to be achieved and generate benefits perceived by society and users of the services provided. They derive directly from the Strategic Map and must be exercised through the development of individual competencies

— ***Individual Competencies*** — behaviors that can be observed and measured, expressing the institution's expectations in relation to the performance of its staff in order to reach its strategic objectives and institutional competencies, classified as:

- *Fundamental competencies:* desired behaviors of all civil servants for the performance of their units (456 mapped competencies)
- *Transversal competences:* behavior required for the performance of activities associated with more than one working process (19 transversal competences)
- *Managerial competencies:* desired behaviors in the performance of managerial functions (11 fundamental competencies)

- *Specific competencies:* behaviors required of civil servants for the performance of activities related to the working processes they are allocated (18 specific competencies).

RFB has developed a sophisticated Corporate Education Program. This program is based on the development of competencies where main gaps have been previously identified through the Diagnosis of Training Needs. All training actions are related to one or more mapped competencies.

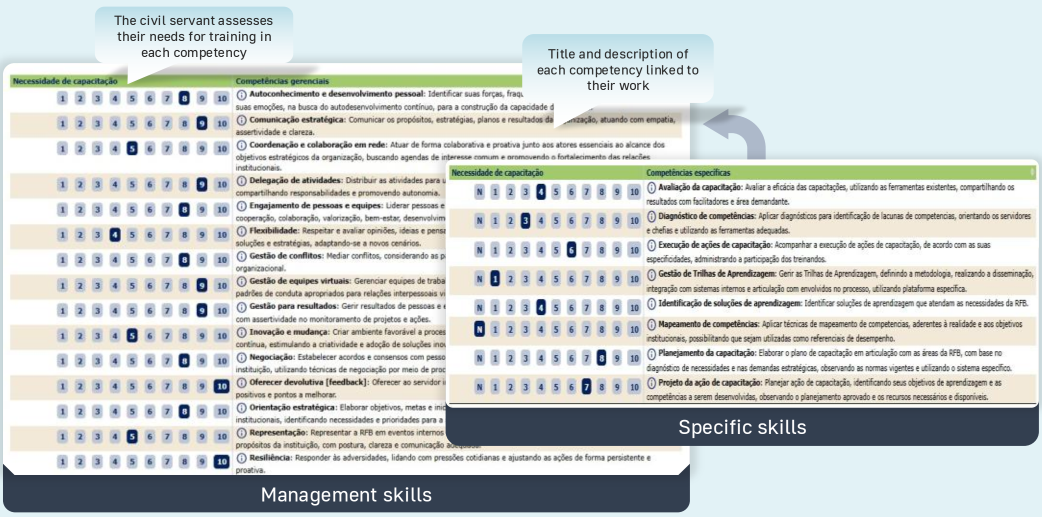
The majority of the provided training relies on e-learning and can be complemented by face-to-face events. Most of the trainings focus on the development of technical or interpersonal skills.

Two practices:

— ***Diagnosis of Training Needs*** — a combination of civil servants' self-evaluation with their direct manager evaluation, carried out in a computerized system. This instrument is essential to guide the offering of training actions, enabling their adherence to actual training needs while promoting alignment between institutional objectives and professional development objectives

— ***Learning Trails*** — a digital platform comprising courses and complementary study materials such as videos, articles and manuals that are organized by working processes and competencies. Employees can access the content at any time and at their convenience.

Diagnosis of Training Needs



India

The CBDT has a strong training framework with specialized modules on data analytics, artificial intelligence, forensic accounting, and international taxation to equip officers in addressing the complexities of the digital economy. A key feature of this initiative is the strategic use of both in-house expertise and external collaborations to ensure continuous upskilling. Subject experts from the Department contribute practical insights, while partnerships with premier institutions of India, and leading universities provide cutting-edge academic and technological inputs. This blended approach not only enhances technical capacity but also fosters innovation, analytical thinking, and global best practices, thereby preparing officers to effectively manage the emerging challenges of modern tax administration.

4.3 Knowledge Databases and Knowledge Transfer to New Employees

The following tools and practices are encountered by tax authorities in managing knowledge databases and knowledge transfer to new employees:

- **Intranet Platforms:** secure internal networks where employees can access policies, manuals, templates, announcements, and other essential resources. In tax authorities, intranet platforms support transparency, improve access to standardized information, and reduce time spent searching for documents. They are particularly valuable during onboarding, helping new employees quickly understand procedures and institutional culture
- **Knowledge Base Software:** this tool centralizes frequently asked questions (FAQs), guidelines, best practices, and step-by-step instructions in a searchable format. In the public sector, knowledge bases ensure consistency in service delivery, reduce dependence on individual employees, and support smoother transitions when staff retire or rotate. They enhance institutional memory and accelerate onboarding for new hires.

Box 4.3. Examples of Knowledge Databases and Knowledge Transfer to New Employees in Tax Authorities

Russia

The Federal Tax Service of Russia has an intranet portal with special sections (glossary) for posting methodological recommendations and instructions. The portal also includes video courses or materials.

These resources help solve the following tasks:

- development of intra-departmental information exchange
- informing employees about changes in tax and collection legislation
- providing employees with up-to-date reference, methodological, and other information
- enabling employees to share their current work experience and discuss issues.

India

India has a structured mentoring system at the induction stage, wherein senior officers guide probationers in professional and ethical aspects of tax administration, ensuring a smooth transition into service. Further, the CBDT institutionalizes knowledge-sharing sessions by retiring officers, enabling the transfer of valuable institutional memory and practical experience to the next generation. At the international level, India actively supports capacity building in some of the other jurisdictions through initiatives such as the Tax Inspectors Without Borders (TIWB) program, where Indian tax experts provide assistance to developing countries in strengthening their tax administration.

4.4 Personal Development Plans (PDPs) for the Employees

The following tools and practices may be outlined to deal with PDPs for the employees:

- **PDP Creation for High-Potential Employees (HiPo):** creating tailored development plans for high-potential employees ensures that their growth aligns with organizational needs and leadership succession goals. In the public sector, this helps nurture future leaders, reduce turnover, and demonstrate a commitment to merit-based career advancement. PDPs provide a structured roadmap for skill development and internal mobility

- **Performance Assessment:** regular assessments of employee performance form the foundation of effective PDPs. They help identify strengths, gaps, and development priorities based on objective criteria. For government organizations, performance assessments ensure fairness, improve accountability, and align individual development with institutional performance goals
- **Mentor Assistance:** mentors support the implementation of PDPs by offering guidance, feedback, and institutional knowledge. In civil service, mentoring enhances learning, facilitates smoother adaptation to complex environments, and fosters a culture of support and retention. It also strengthens intergenerational knowledge transfer within government bodies.

Box 4.4. Examples of PDPs for Employees in Tax Authorities

Russia

Personal development plan sample		
First and last name		
Position	Specialist	
Division	Control and Analysis Division (CAD)	
Immediate Director		
Purpose	acquisition of core CAD professional skills	
Competency	**Aim**	**Tasks**
Commitment to results	Career growth	1. Theoretical knowledge of Tax Code of the Russian Federation, regulations
		2. Practice of submitting reports on the established beneficiary
		3. Practice of hosting events on tax control
Supervisor	**Deadlines**	**Expected results/Criteria for the goals achieved**
First and last name	01.10.2023	
Development with the help of others (recommended proportion of the development events with the help of others is 20%)		
Search for feedback (discussing with colleagues, subordinates, director his/her work in relation to this competency)		
Other feedback tools		
Learning from others' experience (observing a person who has this competency well-developed; discussing his/her experience, shadowing, mentoring)		
Self work analysis, search for more effective forms of work		
Books/Articles		
Videomaterials		
E-courses		
Workshops and seminars (participation in learning programs)		
Date of execution		

A PDP is a structured tool used to support the professional and personal growth of employees. It outlines specific goals, skills, and competencies that need to be developed over a period (typically 1–3 years), and includes tasks, key projects, and learning methods.

In the FTS of Russia, PDPs have been reintroduced to improve talent management, especially for high-potential staff, but also increasingly for general personnel. PDPs are created jointly by the employee and their supervisor, ensuring alignment with organizational goals and personal aspirations.

South Africa

Key features associated with the use of PDPs in SARS are the following:

- PDPs are used as a point of departure between employee and manager
- Alignment with Performance Management and Talent conversation
- All PDPs are archived in October of each year as part of a "reset" process
- Annual Workplace Skills Plan (WSP) for the whole organization
- Integration with SAP (limited due to PDP system being standalone)
- Compliance dashboards tracking PDP implementation.

UAE

Below are the principal features of PDP practices implementation in FTA:

- 100% PDP coverage — three-year development plans are made up for every employee
- Online platform & intranet for submission, tracking, and management
- 70/20/10 learning framework — reduced instructor-led training, more on-the-job and digital learning
- AI & future skills training programs
- Executive PDPs with measurable KPIs and 6-month coaching programs.

India

CBDT follows a structured system of Annual Performance Appraisal Reports (APARs) which serve as an important tool for performance management and career development. The APAR framework captures an employee's goals, achievements, competencies, and areas requiring improvement, while also identifying training and capacity-building needs. This systematic process helps align individual development with organizational objectives. By linking training requirements with appraisal outcomes, the APAR system enables targeted upskilling and continuous professional growth of employees.

Employees can pursue higher studies through domestic and international institutions, with study leave enabling them to undertake specialized courses aligned to their professional development needs.

Employees also have the opportunity to be deputed to assignments outside the Income Tax Department, to gain exposure to governance areas beyond tax administration. Such opportunities broaden their perspective, enhance leadership skills, and build inter-sectoral knowledge crucial for senior administrative responsibilities.

More Opportunities for Enhancement of Employees' Development

- ***Shift Toward Competency-Based Learning Paths***

  Modern tax authorities are increasingly adopting role-based and personalized development paths aligned with organizational strategy

- ***Integration of Learning and Talent Data***

  Leading administrations are leveraging HR analytics and AI to link training data with promotion eligibility, succession planning, and performance indicators

- ***AI-Driven Personalization***

  Learning content is tailored using AI based on individual performance, preferences, and learning history, increasing engagement and outcomes

- ***Adaptive Learning Paths & Skills Mapping***

  Employees follow personalized development tracks aligned with their current skill levels and career goals, based on identified competency gaps

- ***Leadership Empowerment***

  Programs strengthen leadership capacity, strategic thinking, and people management, empowering leaders to support team development

- ***Participation in Training Encouraged by Senior Management***

  Senior leaders actively promote, and participate in, learning initiatives, fostering a culture of continuous development

- ***Separate Budget for Training***

  Dedicated funding ensures flexibility in planning, scaling programs, and investing in high-quality learning solutions

- ***Platform for Learning Trails & Distance Learning***

  Structured pathways and digital modules support long-term knowledge retention and scalable remote learning

- ***Partnership with Universities***

  Collaboration with public administration institutions enhances relevance and credibility of training for civil servants

- ***In-House Content***

  In-house experts with instructional design expertise produce high-quality, context-relevant training materials tailored to internal needs.

4.5 KPIs and Metrics Applied in Development Process

METRIC NAME	DEFINITION	FORMULA
PDP Compliance Rate	Percentage of employees who have submitted their personal development plans (PDPs) as required.	Employees with completed PDPs PDPs / Total required to have PDPs PDPs × 100
Training Coverage (% personnel)	Proportion of total staff that received any form of training.	Employees trained / Total amount of employees × 100
Average Training Hours per Civil Servant	Average number of hours each trained civil servant spent in learning activities.	Total training hours / Civil servants trained
Managerial Training Rate	Share of current managers who received training in leadership and management competencies.	Managers trained in leadership / Total managers × 100

CHAPTER 5. PROMOTION

Promotion process in tax authorities plays a central role in maintaining organizational stability, ensuring leadership continuity, and motivating civil servants. Unlike in the private sector, where promotions are often rapid and tied to market-based performance, public institutions must balance legal constraints, formal procedures, and the principles of meritocracy, transparency, and equality.

In BRICS countries, promotion is not merely a matter of filling vacancies, but a strategic mechanism for managing talent, aligning staff capabilities with institutional goals, and reinforcing commitment to public service values. Most tax administrations operate within rigid civil service systems where seniority, examination performance, and administrative rules shape promotion pathways. However, new trends — such as competency-based assessments, digital HR tools, and internal talent pools — are transforming traditional models, introducing more dynamic and fair systems of advancement.

In the following chapter, several key challenges faced by BRICS tax authorities in career development and talent management are addressed:

Many public institutions continue to operate with limited career path flexibility, relying predominantly on hierarchical, vertical promotion tracks. Opportunities for horizontal mobility, such as functional or territorial transfers, are often restricted, which reduces the potential for diversified career growth. This limitation is particularly evident in systems like Russia's, where advancement is largely determined by rank-based progression and lateral moves are uncommon.

The complexity of objectively assessing performance presents another challenge, as the nature of public service work does not always lend itself to straightforward measurement. Qualitative contributions, collaborative achievements, and the long-term effects of policy implementation are difficult to quantify. While some countries, such as China and Egypt, have introduced structured quarterly or semi-annual assessment systems, issues of subjectivity and inconsistency persist.

Transparency and trust issues further complicate the landscape, with employees frequently perceiving promotion decisions as lacking transparency or being influenced by personal networks rather than clear, merit-based criteria. This perception can erode trust in the assessment process and diminish motivation, especially when advancement appears to be tied to political or informal considerations.

Tax administrations also face the inability to compete with private sector incentives, particularly in countries like Russia and South Africa. These organizations struggle to retain and promote top talent because they are unable to offer the financial rewards and lifestyle benefits — such as gym memberships, private healthcare, and flexible work environments — that are commonly available in the private sector.

The outlined challenges can substantially influence the process of employee promotion, often restricting opportunities for career progression and recognition within organizations. To mitigate these effects, tax authorities adopt various strategies, including targeted approaches for managing talented and high-potential employees, ensuring transparency in promotion and bonus payment procedures, utilizing non-financial incentives to boost employee motivation, encouraging public service motivation, and implementing a structured employee grading system. These strategies will be explored further in the following sections of this text.

5.1 Dealing with Talented and High-Potential Employees

This section proceeds to outline the following tools and practices for dealing with talented and high-potential employees:

- **Personal Development Plans (PDPs)** are used to help civil servants set clear career goals and development priorities, aligned with institutional needs. They promote ownership of growth and ensure skill-building is purposeful and transparent. This tool enhances motivation and long-term capacity planning in tax authorities
- **Regular Performance Reviews:** Structured reviews provide consistent feedback on employee progress and identify areas for development. In public service, they improve accountability, promote fairness, and support evidence-based promotion decisions. They also strengthen alignment between individual work and institutional goals
- **Succession Planning:** Succession planning identifies and prepares future leaders within the civil service, reducing risks associated with turnover or retirements. It ensures leadership continuity and supports institutional resilience
- **Continuous Learning:** Ongoing access to training helps civil servants stay current with evolving policy, legal, and digital standards. It fosters innovation, adaptability, and quality service delivery in the public sector. Continuous learning is key for building a future-ready administration
- **Mentorship Programs (for HiPo):** Mentoring high-potential (HiPo) employees accelerates leadership readiness and transfers institutional knowledge. These programs strengthen intergenerational learning and improve retention of top talent. In government settings, they cultivate a strong leadership pipeline
- **Career Advancement Opportunities (Internal Mobility):** Internal mobility programs enable employees to grow across departments, boosting engagement and knowledge sharing. They make public service careers more dynamic and attractive. Such initiatives also help address skill shortages without relying solely on external hires
- **Personnel Projects to Find Talented Employees:** Targeted personnel projects — such as contests, open calls, or analytics-based scouting — help identify and attract capable staff. These initiatives allow governments to spot talent early and create inclusive career entry points. They support merit-based recruitment in the public sector
- **Special Programs for High-Potential Employees:** These structured programs provide advanced training, stretch assignments, and accelerated paths for selected employees. In public service, they ensure strategic investments in future leaders. Such programs also demonstrate the value of performance and ambition in bureaucratic systems.

Box 5.1. Examples of Dealing with Talented and High-Potential Employees in Tax Authorities

Russia

The Federal Tax Service of Russia implements special projects aimed at finding high-potential and talented employees to form functional and managerial succession pools. One example is a series of *Make Career Yourself!* talent spotting projects. With over 3,900 applications, the program targets employees interested in proactive growth. Another is *Manager's Reserve*, with over 1,300 participants in leadership pipeline initiatives.

Another interesting tool is competency model for HiPo, with a focus on leadership, strategic thinking, systemic thinking, digital skills, teamwork, and results orientation. This tool was described in the previous chapter.

South Africa

SARS follows a structured succession planning process that begins with identifying critical capabilities and ranking talent risks. Key roles are ringfenced, and potential successors are assessed against the Talent Grid position.

Candidates subsequently participate in structured talent conversations, after which they are allocated to designated Talent Pools and aligned to succession roles. Their development is systematically monitored through PDPs, with oversight provided by senior leadership to ensure both readiness and organizational continuity.

India

India's empanelment process for senior posts like Joint Secretary and Additional Secretary serves as an indirect high-potential identification mechanism within the civil services. By assessing performance, integrity, and leadership capabilities, it ensures that employees with proven merit and capacity are entrusted with key policy-making and administrative responsibilities, thereby strengthening the leadership pipeline of the Government.

5.2 Making Employees' Promotion and Bonus Payments Methods Transparent

Outlined below are the significant tools that tax authorities can employ to ensure the transparency of employees' promotion and bonus payments methods:

- **Performance Management Systems** to provide a structured, data-driven approach to tracking employee performance, setting goals, and documenting achievements. In the public sector, they ensure that promotions and bonuses are based on clear criteria rather than subjective judgment, reinforcing trust in HR processes. Transparency in evaluations helps reduce favoritism and strengthens merit-based career advancement
- **Employee Engagement Platforms** to gather employee feedback, track engagement trends, and communicate HR decisions, including criteria for promotion and recognition. For government institutions, such platforms improve internal communication, ensure employees understand how rewards are determined, and foster a culture of openness and fairness. They also allow for continuous dialogue between staff and leadership, enhancing perceived legitimacy of promotion outcomes.

Box 5.2. Examples of Making Employees' Promotion and Bonus Payments Methods Transparent in Tax Authorities

China

STA is very much focused on whether the goals and objectives set to our people are achieved and whether their plans are implemented. In the beginning of each season (roughly equal to a quarter), STA requires each employee to create a quarter-by-quarter plan in order to implement their functional duties.

What's important is that this plan includes the matrix and the indicators to demonstrate that the objective has been achieved.

In the end of the quarter, each employee gets a formal assessment of their achievements. STA ask the employee to assess themselves, their own performance, then we look at this performance in the context of the assessment from their immediate superior and the third opinion is provided by the special HR assessment team.

This is done to get objective data that will provide as much transparency and as much objectivity in assessing employees‘ performance as possible.

India

In India, promotions in CBDT are conducted under a transparent merit-cum-seniority framework with DoPT/UPSC oversight. Annual Performance Appraisal Reports (APARs) act as both performance assessment and career development tools, linking promotions with individual growth and institutional needs.

5.3 Employees’ Motivation Tools: Non-Financial Incentives

The tools listed below can help enhance non-financial incentives for employees’ motivation:

- **Flexible Work Arrangements:** Offering options such as remote work, flexible hours, or compressed schedules helps civil servants balance professional and personal responsibilities. It improves well-being, reduces burnout, and makes the public sector more attractive, especially to younger talent and working parents
- **Professional Development Opportunities:** Providing access to skill-building programs and educational support increases employee engagement and fosters a culture of growth. In public institutions, it ensures staff remain competent in changing policy, legal, and technological environments
- **Recognition Programs:** Formal and informal systems to acknowledge employee achievements reinforce positive behavior and boost morale. In government organizations, where financial rewards may be limited, public recognition enhances job satisfaction and encourages consistent high performance
- **Career Advancement Support:** Guidance on internal mobility, development paths, and promotion readiness helps employees navigate their careers. This motivates public servants to invest in their future within the organization and supports transparent, merit-based growth
- **Health and Wellness Initiatives:** Offering mental health support, fitness programs, and stress management tools promotes employee well-being and reduces absenteeism. For the public sector, such initiatives contribute to a healthier, more resilient workforce
- **Team-Building Activities:** Activities that foster collaboration and social cohesion strengthen team spirit and interdepartmental cooperation. In large bureaucratic systems, these efforts break silos and improve communication across units
- **Celebration of Milestones:** Recognizing anniversaries, achievements, or project completions creates a sense of belonging and shared purpose. These symbolic gestures build loyalty and help reinforce institutional culture
- **Creative Workspaces:** Modern, comfortable, and aesthetically engaging office environments improve motivation and productivity. In government offices, creative spaces can signal openness to innovation and attract younger generations

- **Personnel Projects to Encourage and Support Employees:** Internal initiatives that engage employees in organizational improvement, such as innovation labs or employee suggestion platforms, make staff feel valued. They empower employees to contribute beyond their job descriptions
- **Mentorship Programs:** Providing mentoring relationships helps employees receive guidance, build networks, and grow professionally. In public service, mentoring enhances knowledge transfer and strengthens leadership development.

Box 5.3. Examples of Employees' Motivation Tools in Tax Authorities

South Africa

SARS implements distinctive employee motivation practices offering ways to celebrate milestones and foster team cohesion:

- SARS Birthday Celebration
- Employees receive a personalized birthday e-card
- Optional 0.5 day off on their birthday
- Managers are encouraged to maintain a team birthday calendar to promote team spirit and informal recognition.

Brazil

RFB offers a wide range of flexible work options, which are highly appreciated by employees as a means of ensuring work-life balance and career satisfaction:

- ***Remote Working:*** Most employees continue to work remotely. In some cases, remote work from abroad is permitted (e.g., when accompanying a spouse or pursuing education)
- ***Territorial Mobility:*** Employees can transfer from one state to another without losing their position, which is essential in a large country like Brazil
- ***Functional Mobility:*** Staff are allowed to move between departments or functional areas based on interest and career goals
- ***Cross-Functional Teams:*** Employees can contribute partially to other teams, working across departments — particularly beneficial in the remote work context.

Russia

The FTS of Russia holds a professional award of the Federal Tax Service of Russia.

The event in 2024 brought together more than 5,000 employees. Winners were selected in 55 nominations, including the main functional areas of the tax administration, and important non-working tracks were also separately highlighted: volunteering, sports, teaching.

The event became part of the strategy to increase employee loyalty indices and work with the prestige of the organization.

India

CBDT leverages a system of recognition and rewards to motivate and acknowledge the contributions of employees.

The CBDT Certificate for Meritorious Services and Certificate of Excellence are conferred to employees demonstrating outstanding performance and integrity in their work. In addition, Certificates of Appreciation are awarded to recognize specific achievements and exemplary efforts in tax administration. Employees are also accorded public recognition on Income Tax Day, highlighting their contributions before peers and the larger community.

5.4 Public Service Motivation

The following tools can be utilized to motivate public service employees:

- **Performance-Based Incentives:** Instruments such as bonuses or merit-based promotions reward employees based on results, not just tenure. In public service, this reinforces accountability, drives performance, and helps retain ambitious professionals, even in environments with limited salary flexibility
- **Professional Development Opportunities:** Offering structured growth through training, certifications, and career pathways builds competence and confidence. These tools reinforce a sense of purpose and long-term commitment among civil servants, especially when linked to real advancement opportunities
- **A Clear and Supportive Organizational Mission:** When public employees see how their work contributes to broader societal goals, it enhances intrinsic motivation. Clarity of mission — rooted in service, fairness, and impact — helps align personal values with organizational purpose, which is a key driver of engagement in the public sector
- **Opportunities for Meaningful Public Impact:** Allowing employees to directly contribute to policymaking, citizen engagement, or service delivery fosters a sense of contribution and pride. Civil servants are more motivated when they can see the tangible benefits of their work in the lives of others
- **Supportive Leadership and Management:** Leaders who are accessible, fair, and invested in staff development create psychologically safe environments. In government institutions, strong leadership builds trust, promotes retention, and improves cross-level collaboration
- **Enhanced Work-Life Balance Programs:** Initiatives such as wellness days, mental health services, or flexible hours help prevent burnout and demonstrate institutional care. In civil service settings — where stress and administrative pressure are often high — such programs support sustained motivation and resilience.

Box 5.4. Examples of Public Service Motivation in Tax Authorities

South Africa

SARS has defined a clear EVP based on five employee rights to:

- Do meaningful work
- Understand the purpose and goals of their role

- Receive helpful and constructive feedback
- Fair treatment
- Healthy work-life balance.

The EVP is embedded in talent development, recognition, career pathways, and performance evaluation.

Brazil

RFB strongly emphasizes the value-driven identity of public service as a key source of long-term employee engagement and pride:

- ***Permanent Appointment:*** Civil servants enjoy job security and protection from dismissal without cause
- ***Special Retirement Rules:*** Possibility of retiring with full pay, aligned with the salary of active public servants
- ***Public Purpose Mission:*** Employees are driven by a mission to serve the public good and promote the well-being of society
- ***Social Recognition:*** Careers at RFB are prestigious and socially respected, reinforcing pride in contributing to the country's development.

Public service motivation

Permanent Position

A permanent appointment that provides job security, protecting the holder from being fired without just cause or under extraordinary circumstances

Public Purpose Mission

A set of values and attitudes that drive individuals to dedicate themselves to the promotion of public interest, seeking the benefit of society

Special Rules for Retirement

Possibility of retiring with full pay (equal to the last salary) and parity of salaries (equal to those of civil servants in action)

Social Recognition

Prestige and social importance of the careers at RFB, who perform exclusive state functions contributing to the country's development, giving the civil servants recognition and pride

India

In CBDT, the APAR grading system is linked to promotion pathways, ensuring that career progression is linked with merit and performance rather than tenure alone. This linkage reinforces accountability, motivates consistent excellence, and upholds meritocracy in building the leadership pipeline of the Department.

5.5 Employees’ Grading System

For a more effective promotion process, these tools may be applied in the framework of the employees’ grading system:

- **Performance Management Software:** This digital tool streamlines performance tracking, goal setting, feedback, and evaluation processes. In tax authorities, such software enhances accountability, provides real-time data for leadership decisions, and reduces manual administrative work. It also allows for integration with promotion, training, and succession systems — making performance reviews more objective and consistent.

Box 5.5. Examples of Employees’ Grading System in Tax Authorities

Brazil

Brazil does not apply a universal grading system for all employees. Instead, grading is used specifically in internal selection processes for Heads of Local Units and for Diplomatic Attachés.

This grading ensures merit-based advancement for high-responsibility positions.

5.6 KPIs and Metrics Applied in the Promotion Process

A range of metrics is used to assess and improve the promotion process:

METRIC	DEFINITION	FORMULA
Promotion Conversion Rate	The metric shows how effectively the talent pool and promotion system function. It measures the percentage of employees from the talent pool who were actually promoted.	Number of Promoted Employees / Number of Employees in the Talent Pool ×100%
Time to Promotion	Represents the average time it takes for an employee to receive a promotion, either from entry or from their last position. It reflects career growth dynamics.	Average number of months/years to promotion
Participation Rate in Talent Pools	Measures the percentage of eligible employees who are included in talent pools. It indicates the scale and inclusiveness of leadership development programs.	Number of Talent Pool Participants / Total Number of Eligible Employees ×100%
Internal Mobility Rate	Indicates the frequency of employee transfers within the organization (between departments, functions, or regions). A key measure of structural flexibility.	Number of Internal Transfers / Total Number of Employees ×100%

Career Path Satisfaction Score	Reflects employee satisfaction with career opportunities and fairness of promotions.	Derived from staff perception surveys
NPS of Personnel Projects	Shows how likely employees are to recommend a specific HR project to their colleagues, indicating perceived value and satisfaction.	% Promoters – % Detractors (Based on the question: "How likely are you to recommend this HR project to a colleague?")
Employee Engagement Index	A composite indicator based on responses to questions about motivation, leadership trust, alignment with organizational goals, and job satisfaction.	Derived from staff perception surveys and engagement surveys

Opportunities for Enhancement of Employees' Promotion

— ***Data-Driven Talent Identification***

The use of structured performance metrics and digital tools — as in China's performance matrix and India's developing KPI dashboards — allows administrations to make more objective and timely promotion decisions

— ***Expansion of Talent Pools and Leadership Pipelines***

Projects like Russia's "Make Career Yourself" and Egypt's formal talent pools create structured pathways for high-potential employees to advance, ensuring institutional continuity and long-term development

— ***Integration of Motivation and Promotion Systems***

Countries like South Africa and Brazil combine promotion with employee value propositions, including internal mobility, hybrid work, international assignments, and recognition programs, thereby reinforcing retention and morale

— ***Use of Non-Financial Incentives***

Engagement Awards, mentoring, letters of gratitude, participation in cross-functional projects, and access to education are increasingly leveraged across BRICS tax authorities to link performance with professional growth, even when monetary rewards are limited

— ***Public Service Branding and Mission Orientation***

Strengthening the internal image of tax administrations as prestigious, mission-driven employers (e.g., RFB, CBDT) helps attract and retain individuals motivated by purpose and service, not only pay

— ***Hybrid and Functional Mobility Models***

Brazil and South Africa have introduced flexible work arrangements and cross-functional career mobility, allowing staff to realign their professional focus based on skill, interest, and institutional needs — a promising way to diversify career paths.

CHAPTER 6. OFF-BOARDING

Employee attrition and termination in the public sector serve as important indicators of institutional stability, human capital management effectiveness, and the overall attractiveness of a career in civil service. For BRICS countries, these issues are especially relevant due to accelerating digital transformation, aging workforces, increasing competition with the private sector, and the growing mobility of younger professionals.

In addition to these macro-level factors, the quality of the off-boarding process — the structured and managed exit of employees — has gained strategic importance. Off-boarding encompasses not only the administrative procedures of contract termination but also the preservation of institutional memory, the collection of feedback, and the mitigation of legal and reputational risks.

In many BRICS countries, off-boarding is often limited to formalities such as signing final documents and returning institution-issued equipment.

The intersection of off-boarding quality, termination policy, and workforce planning is thus a crucial domain for strategic HR development in the public sector. Addressing attrition not only as a loss, but also as a feedback opportunity and risk management process, is key to building resilient public institutions in BRICS countries.

Many government bodies face the challenge of lacking a systemic retention policy, as they do not have a strategic approach to retaining key employee categories such as digital talent, managers, and young professionals. Tools for the early detection of resignation risk — like pulse surveys, career interviews, or predictive HR analytics — are seldom implemented, leading to instances of "silent attrition," where employees become demotivated long before they formally resign.

Another issue is the weakness of analytics on reasons for exit, as resignation causes are often recorded superficially with labels such as "voluntary resignation," without undertaking a thorough analysis of the underlying motivational or organizational factors.

Flexible work arrangements remain limited in availability across the public sector in BRICS countries, where remote work, project-based employment, or alternative schedules are only sporadically introduced. This lack of flexibility diminishes the appeal of public service positions for younger generations and contributes to talent outflow.

Bureaucracy and formalism in termination procedures also present significant obstacles, as termination processes are typically highly regulated and bureaucratic, particularly in countries such as Brazil and Russia. Consequently, it becomes difficult to address underperformance, and the public sector struggles to adapt to organizational change.

Finally, the phenomenon of silent quitting and disengagement is increasingly prevalent, with more public servants choosing to remain formally employed while greatly reducing their engagement and initiative. This silent quitting creates an invisible risk to public sector performance and is difficult to monitor in the absence of engagement metrics or comprehensive feedback systems.

The challenges previously described primarily impact tax authorities during the off-boarding process, as insufficient analysis of departing employees and the absence of effective retention policies often result in employees leaving without providing valuable feedback. To overcome these organizational difficulties, measures such as conducting exit interviews and systematically analyzing employee turnover are implemented. These practices will be examined in detail in the following sections of this text.

Some Approaches for Carrying Out the Off-Boarding Procedures in Tax Authorities

Egyptian Tax Authority addresses departures on a case-by-case basis, with internal surveys indicating that financial reasons are the primary driver for most resignations. Although legal options to retain staff are limited, off-boarding analysis is integrated into a broader optimization program aimed at understanding motivation and reducing turnover among key employees.

In India, while there is no formal exit interview structure, feedback is systematically collected from retiring employees. This information is analyzed to identify strengths and areas for improvement within the organization. Most public servants in India leave upon reaching the mandatory retirement age, with only a minority departing earlier. The exit process in India thus serves as a valuable resource for organizational learning.

This shows a tendency to prioritize individualized engagement during off-boarding, utilizing tailored strategies to retain talent and address the factors influencing employee departures.

6.1 Exit Interviews

Exit interviews are a key tool for understanding the reasons behind employee attrition and identifying actionable improvements to the work environment, leadership, and organizational culture. In the public sector, structured and consistent exit interviews are especially valuable for gathering feedback in systems that are often hierarchical and resistant to informal communication.

The subsequent tools can be used in exit interviews:

- **Structured Interviews:** Face-to-face or virtual interviews based on a standardized questionnaire that covers topics such as job satisfaction, leadership, working conditions, and reasons for leaving
- **Digital Surveys:** Online forms completed anonymously or semi-anonymously to encourage honest feedback and allow for statistical aggregation.

Box 6.1. Examples of Tools for Exit Interviews in Tax Authorities

Russia

In Russia, exit interviews are not yet standardized nationwide and are rarely mandated at the federal level. However, there is a growing recognition of their importance as a strategic HR tool — especially in institutions undergoing reform, digitalization, or talent renewal.

In FTS, exit interviews are usually implemented on a voluntary basis and often take the form of structured conversations between the departing employee and an HR representative, or, sometimes, of digital questionnaires or written forms.

Typically, the questionnaire includes questions such as:

- Select from the list one or more reasons why you decided to quit
- Have you discussed the reasons for your dismissal with your immediate superior?
- Under what conditions would you be willing to stay?

— Would you recommend this government agency to your friends, family, and acquaintances as a prospective employer? (Rate on a scale from 0 ("I will never recommend") to 10 ("I will definitely recommend")

South Africa

South Africa employs both formal and informal processes to analyze the reasons behind employee departures. The formal process is initiated upon receipt of a resignation letter, triggering a system-generated questionnaire that the departing employee can choose to complete. This questionnaire includes both qualitative and quantitative components: qualitative questions allow employees to freely express their views in writing, while quantitative questions require rating various aspects of their experience on a scale from one to five. Participation is voluntary, and the system is designed to capture a comprehensive picture of the employee's experience.

In addition to the formal questionnaire, South Africa also utilizes informal exit interviews conducted by human resource business partners. These interviews are typically reserved for management-level employees or those in critical positions and are intended to uncover specific reasons for departure. The informal nature of these discussions means they are not systematically tracked but serve as valuable opportunities for hiring and managing managers to understand the dynamics behind employee exits within their teams.

6.2 Analyzing Employee Turnover

To make informed decisions about workforce planning and retention, tax authorities must go beyond tracking simple headcount changes. Advanced turnover analysis tools allow HR departments to detect patterns, forecast risks, and model the impact of attrition.

The following tools may be applied by tax authorities for analyzing employee turnover:

— **Turnover Dashboards:** Real-time visualizations of attrition by department, tenure, age, gender, and role type.

— **Root Cause Analysis (RCA):** Systematic review of exit data (quantitative and qualitative) to uncover underlying issues such as toxic leadership or structural bottlenecks.

— **Attrition Predictive Models:** Use of AI or machine learning to forecast which employees are most likely to leave based on engagement scores, performance, or demographic risk factors.

Box 6.2. Examples of Tools for Analyzing Employee Turnover in Tax Authorities

Russia

Some federal agencies are developing turnover dashboards using domestic HRIS platforms. Data is segmented by unit, age, and exit reasons.

As of this writing, the indicators are tracked manually. But an HR platform is being developed, where the following indicators on dismissals will be tracked:

— Total number of dismissals

- Resignations at own request
- Reasons for dismissal
- Length of service of dismissed employees
- Functional areas of dismissed employees.

Other Opportunities for Enhancement of the Off-Boarding

- ***Strengthening Retention Strategies***

  Exit data, when systematically analyzed, can reveal patterns of avoidable turnover — such as resignations due to lack of career progression, low engagement, or leadership quality. Identifying root causes enables the development of targeted retention programs for high-risk employee segments, such as digital specialists, early-career professionals, or female leaders. By addressing the reasons behind regrettable exits, public institutions can improve workforce stability

- ***Supporting Leadership Development***

  Attrition among mid- or senior-level personnel creates both risk and opportunity. With proper planning, these vacancies can serve as catalysts for accelerating leadership pipelines, promoting emerging talent from within the system, and increasing diversity in senior roles. Transparent and merit-based succession processes can also boost morale and trust among staff

- ***Integrating Digital Off-Boarding Tools***

  Digitalization of off-boarding — such as automated clearance systems, online exit interviews, and HR dashboards — enhances the efficiency and traceability of the termination process. It reduces manual errors, ensures compliance, and facilitates real-time analysis of attrition trends across departments or regions.

6.3 KPIs and Metrics Applied in Off-Boarding Process

METRIC	DESCRIPTION	FORMULA
Exit Interview Completion Rate	Ensures systematic data collection	Number of exit interviews conducted / Number of employees who exited × 100%
Regrettable Attrition Rate	Evaluates the severity of human capital loss. A high rate suggests poor retention of essential talent and may require strategic intervention.	Number of high-performing or mission-critical exits / Total number of exits × 100%

CONCLUSION

The Compendium of HR Practices in BRICS Tax Authorities consolidates the collective experience and practical tools applied across the HR life cycle — from recruitment to off-boarding. It demonstrates that strengthening human capital is both a strategic priority and a foundation for modern, effective, and trusted tax administrations. The report covers practices and tools for each part of the HR cycle.

Chapter 1 positions recruitment as the foundation of workforce quality and long-term institutional sustainability. It emphasizes that attracting qualified talent in the public sector requires overcoming multiple structural barriers — from bureaucratic procedures and lengthy approval chains to competition with private sector salaries and working conditions.

BRICS countries increasingly adopt modern recruitment techniques: the use of digital platforms, referral systems, and partnerships with universities. At the same time, employer branding has emerged as a critical priority, with tax authorities building their image through public engagement, career fairs, targeted programs for students.

By combining new technologies with strategies to strengthen their institutional brand, tax authorities are able to reach a broader talent pool and position themselves as employers of choice for the next generation of professionals. Recruitment is thus redefined as not only a technical process, but a strategic instrument for shaping the future workforce.

Chapter 2 explores employment as the stage where the recruitment effort becomes institutional reality. Formalizing the relationship between candidate and authority is not only about contracts and compliance, but also about ensuring fairness, transparency, and long-term fit.

The report identifies several recurring challenges: rigid qualification frameworks, extensive background checks, and overreliance on theoretical examinations at the expense of practical skills. In response, BRICS tax administrations experiment with competency-based models, structured job profiling, and diversified assessment tools that combine technical, behavioral, and psychometric evaluation.

By linking employment processes to clear performance indicators — such as time-to-hire, offer acceptance rates, and first-year turnover — authorities are able to measure efficiency while safeguarding quality. In doing so, employment becomes a gateway not only to staffing needs but also to institutional credibility, reinforcing the perception of tax authorities as professional, merit-based, and trustworthy employers.

Chapter 3 demonstrates how structured onboarding is essential for integrating new employees, reducing early turnover, and accelerating the time needed to reach full productivity. Practices such as mentorship programs, customer journey mapping, digital onboarding platforms, and personalized adaptation plans are highlighted as effective methods for ensuring a positive employee experience from the first day of service.

Continuous learning, leadership programs, and personal development plans emerge as critical drivers of staff engagement and organizational resilience and are described in Chapter 4. Training programs, e-learning platforms, personal development plans, and knowledge transfer mechanisms ensure that staff are prepared for both technical and behavioral challenges. Building leadership capacity emerges as a strategic imperative for organizational resilience and innovation.

Chapter 5 addresses promotion and motivation, stressing the importance of transparent grading systems, recognition mechanisms, and non-financial incentives. It shows how public service motivation, when acknowledged and nurtured, strengthens employee engagement and reinforces the ethical foundations of tax administrations.

The last Chapter 6 examines the off-boarding process, reframing it as more than an administrative step. Exit interviews and turnover analysis provide critical insights into institutional weaknesses, while structured knowledge retention strategies ensure that valuable experience is not lost but carried forward into organizational memory.

Throughout the report, a wide set of KPIs and metrics are presented to assess each stage of the HR life cycle. These indicators provide the necessary foundation for benchmarking, continuous improvement, and policy evaluation, ensuring that HR reforms are not only aspirational but also measurable.

This Compendium is the result of joint work by the BRICS Working Group on HR Practices in Tax Administration (2024–2025). Through knowledge exchange and comparative analysis, it offers actionable insights, tested tools, and benchmarks that can serve as references for future HR reforms within BRICS and beyond.

Ultimately, this work highlights a shared vision: to build tax administrations where people are viewed not only as employees, but as strategic partners in delivering efficient, fair, and client-oriented public service.

We thank all administrations for their work and hope that the practices, tools, and metrics detailed herein will be useful in making our organizations even stronger and more resilient.

ANNEX I. BENCHMARKS OF HR KPIS & METRICS

This report presents examples of HR KPI and metric benchmarks corresponding to each stage of the HR lifecycle.

Drawing on an analysis of publicly available data, synthesized benchmarks were made. These benchmarks below could serve as reference points for evaluation you could make using KPIs and metrics provided in the report.

It should be noted, however, that these benchmarks are not fully definitive, as they are derived from a combination of professional and expert assessments, including data from public sector organizations.

Recruitment Benchmarks

METRICS	GLOBAL BENCHMARKS
Sourcing Channel Effectiveness	Career sites: 46 applications to make one hire Job boards: 74 applications to make one hire Social media: 162 applications to make one hire[1]
Sourcing Channel cost	No data
Qualified Candidate Rate	20-30%[2]
Application Rate per Vacancy	60-100 applications per vacancy[3]
Offer Acceptance Rate	80-87%[4]
Percentage of vacancies filled by internal candidates	15%[5]
Percentage of referral hires	7%[6]
Brand attractiveness in the labor market	The indicator is calculated depending on the selected metric counting method

[1] PageUp People. "Maximising Sourcing Channel Effectiveness in a High-Volume Applicant Market." PageUp. Accessed August 8, 2025. https://www.pageuppeople.com/resource/maximising-sourcing-channel-effectiveness-in-a-high-volume-applicant-market/

[2] Daniel Howden. "Qualified Job Candidates per Hire: Recruiting Metrics That Matter." Workable. Accessed August 8, 2025. https://resources.workable.com/tutorial/qualified-candidates-recruiting-metrics/

[3] CareerPlug. Recruiting Metrics Benchmark Data by Industry. CareerPlug, 2025. https://www.careerplug.com/wp-content/uploads/2025/04/Recruiting-Metrics-Report.pdf/

[4] Society for Human Resource Management (SHRM). Talent Access Report: Government Sector Benchmarking. Alexandria, VA: SHRM, 2024. https://www.shrm.org/content/dam/en/shrm/research/benchmarking/Talent%20Access%20Report-SECTOR-GOVERNMENT.pdf

[5] Elissa Tucker. "Don't Forget Internal Talent in Workforce Planning and Recruiting." HR Executive, April 18, 2024. https://hrexecutive.com/dont-forget-internal-talent-in-workforce-planning-and-recruiting/

[6] Recruiting Benchmarks 2025 by Smart Recruiters Source (page 18) https://ta.smartrecruiters.com/rs/664-NIC-529/images/Recruitment-Benchmarks-2025-Report.pdf?version=0

Employment Benchmarks

METRICS	GLOBAL BENCHMARKS
Time to hire (external)	44 days[7]
Internal Hire Ratio	15%[8]
Time in Workflow Step/Pipeline Speed	Varies
Conversion of the competitive recruitment funnel	Varies by sector; 10–30% typical in structured processes
Percentage of vacancies filled	≥ 90%[9]
Offer acceptance rate	80–85%[10]
Candidate Net Promoter Score of recruiting process (for hires candidates)	≥ 80%[11]
First-Year Turnover Rate	10–15%[12]

Onboarding Benchmarks

METRICS	GLOBAL BENCHMARKS
Time-to-Productivity	~8–26 weeks to full productivity[13]
Onboarding Completion Rate	75-85%[14]
Onboarding Satisfaction Score	≥ 80%[15]

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[7] Genius. "Average Time to Hire by Industry (2025 Statistics)." Genius, 2025. https://joingenius.com/statistics/average-time-to-hire/

[8] Elissa Tucker. "Don't Forget Internal Talent in Workforce Planning and Recruiting." HR Executive, April 18, 2024. https://hrexecutive.com/dont-forget-internal-talent-in-workforce-planning-and-recruiting/

[9] There is no explicit global benchmark, but the analogies used in the analysis show that the percentage of open positions fluctuates between 5-10% of the workforce, with the exact figures varying by sector and country.

[10] Society for Human Resource Management (SHRM). Talent Access Report: Government Sector Benchmarking. Alexandria, VA: SHRM, 2024. https://www.shrm.org/content/dam/en/shrm/research/benchmarking/Talent%20Access%20Report-SECTOR-GOVERNMENT.pdf

[11] Starred. 2024 Candidate Experience Benchmark Report. Amsterdam: Starred, 2024. https://www.starred.com/benchmarks-reports-download/2024-candidate-experience-benchmark-report/

[12] SciQ-Search. "Reducing First-Year Turnover Rate." Accessed August 8, 2025. https://www.sciq-search.com/article/reducing-first-year-turnover-rate/

[13] My Software Solutions. "A Guide to Effective Employee Onboarding in the Public Sector." December 3, 2024. https://www.mysoftwaresolutions.com/news/a-guide-to-effective-employee-onboarding-in-the-public-sector/

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[15] Josh Howarth. "70+ Employee Onboarding Statistics (2024)." Exploding Topics, August 2024. https://explodingtopics.com/blog/employee-onboarding-stats/

Early Turnover Rate	10-15%[16]
Onboarding Cost per Hire	Depends greatly on the sphere and size of the organization, but on average it is no less than 1,500-4,000 U.S. dollars per employee[17]
Number of trained mentors	Varies, but usually 1:1 or 1:2 (per new hire)
Onboarding Duration	1-2 months[18] for the initial onboarding

Development Benchmarks

METRICS	GLOBAL BENCHMARKS
PDP Compliance Rate	50–70 % (realistic); ≥ 90 % ideal[19]
Training Coverage (% of personnel)	For public-sector organizations specifically, broad training coverage typically reaches 70-90 % of employees annually, though formal benchmarks are rare outside proprietary survey data.
Average Training Hours per Civil Servant	Average of 47 hours per employee per year[20]
Managerial Training Rate	90–100 % of managers trained; however, according to latest research, less than half of managers report they have received management training (44%) [21]

Promotion Benchmarks

METRICS	GLOBAL BENCHMARKS
Promotion Conversion Rate	6%[22]
Time to Promotion	The amount of time required for promotion varies greatly depending on the position level. For example, from junior positions employees get promoted within three years. Usually in 1-2 years.

[16] Sciq-Search. "Reducing First-Year Turnover Rate." Accessed August 8, 2025. https://www.sciq-search.com/article/reducing-first-year-turnover-rate/

[17] Aleks Peterson. "The Hidden Costs of Onboarding a New Employee." Glassdoor, 2023. https://www.glassdoor.com/blog/hidden-costs-employee-onboarding-reduce/

[18] My Software Solutions. "A Guide to Effective Employee Onboarding in the Public Sector." December 3, 2024. https://www.mysoftwaresolutions.com/news/a-guide-to-effective-employee-onboarding-in-the-public-sector/

[19] Wowledge. "Overcoming Common Issues with IDPs." Accessed August 8, 2025. https://wowledge.com/blog/overcoming-common-issues-with-idps/

[20] Lorri Freifeld, ed. 2024 Training Industry Report. Raleigh, NC: Training Magazine, 2024. https://trainingmag.com/2024-training-industry-report/

[21] Gallup. State of the Global Workplace 2025: Understanding Employees, Informing Leaders. Washington, DC: Gallup, 2025. https://www.gallup.com/file/workplace/659528/state-of-the-global-workplace-2025-download.pdf/

[22] SHRM. Customised Human Capital Benchmarking Report. Alexandria, VA: SHRM, 2024. https://www.cfoselections.com/hubfs/Documents/shrm-human-capital-report-all-industries-all-ftes.pdf/

	In high-level positions, promotion can take anywhere from 3 to 5 years.[23]
Participation Rate in Talent Pools	The optimal number of people in the talent pool is usually no more than 2-3 candidates per position. This ensures sufficient competition and motivation among the reserve candidates, as well as reduces the risks associated with the departure of one of the candidates.[24]
Internal Mobility Rate	30%[25]
Career Path Satisfaction Score	Depending on survey, Career Path could be measured just by NPS
NPS of personnel projects	>50%[26]
Employee Engagement Index	>70% or 7.0[27]

Off-Boarding Benchmarks

METRICS	GLOBAL BENCHMARKS
Exit Interview Completion Rate	30-50%, the minimum is 30%, but a good indicator is 50%[28]
Regrettable Attrition Rate	An attrition rate of 10% or less is often considered acceptable, but this benchmark varies by industry, company size, and area[29]

[23] Matt Schulman. "Time in Role before Promotion Benchmarks." LinkedIn post, June 4, 2025. https://www.linkedin.com/posts/matt-schulman-15911861_pave-promotion-benchmarks-activity-7298040656537534465-W6m5/

[24] EMI Team. "Talent Pool: What It Is, How to Create It and What Are the Best Practices." Emilabs, February 5, 2025. https://www.emilabs.ai/en/blog/talent-pool/

[25] Greg Lewis. "Internal Mobility Is Booming — But Not for Everybody." LinkedIn Talent Blog, March 18, 2025. https://www.linkedin.com/business/talent/blog/talent-management/internal-mobility-is-booming-but-not-for-everybody/

[26] SurveyMonkey. "eNPS Benchmarks: Measure and Improve Employee Engagement." SurveyMonkey, 2024. https://www.surveymonkey.com/learn/employee-feedback/employee-nps-benchmarks/

[27]Hive HR. "The Employee Engagement Benchmarks Q1 2025." Hive, 2025. https://www.hive.hr/the-employee-engagement-benchmarks-q1-2025/

[28] PointerPro. "Exit Interview Survey." PointerPro, 2024. https://pointerpro.com/exit-interview-survey/

[29] Paylocity. "Regretted Attrition." Paylocity, 2024. https://www.paylocity.com/resources/glossary/regretted-attrition/

ANNEX II. ABOUT THE BRICS HEADS OF TAX AUTHORITIES FORUM

About the Forum

The BRICS Heads of Tax Authorities Forum (the Forum) is a permanent platform for institutionalized cooperation among BRICS member states in the field of tax administration. The Forum operates under the rotating chairmanship of the BRICS Summit host country, which also provides the annual Secretariat, ensuring continuity and coordination of activities during its tenure.

The Forum convenes annual in-person meetings of the Heads of Tax Authorities (at Commissioner level), supported by their experts. These high-level meetings serve as the Forum's primary decision-making platform and provide strategic direction for its workstreams and initiatives.

The Forum's work is guided by an Annual Work Plan structured around three thematic pillars: People, Data, and Technology. This Work Plan is developed collaboratively under the leadership of the rotating Chair, approved by the Forum, and implemented through multi-disciplinary working groups. It supports the development of joint tools, digital platforms, and knowledge products aimed at modernizing tax administration and advancing shared priorities.

Each member state appoints a national focal point to coordinate its engagement and facilitate the implementation of the Forum's outputs. These focal points ensure streamlined communication, enable continuity between chairmanships, and support execution of Forum decisions at the national level.

The Forum's governance, decision-making procedures, and implementation mechanisms are set out in the BRICS Heads of Tax Authorities Governance Framework, adopted by consensus.

Country Focal Points

These designated representatives may be contacted for queries related to Forum coordination, report content, or country-level implementation efforts.

Federal Revenue of Brazil		
Mr. Joao Paulo Martins da Silva	Head of the International Relations Office	joao-paulo.silva@rfb.gov.br
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Mr. Fabio Cembranel	Head of Division of International Institutional Relations	fabio.cembranel@rfb.gov.br
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Ministry of Revenues of Ethiopia		
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Central Board of Direct Taxes of India		
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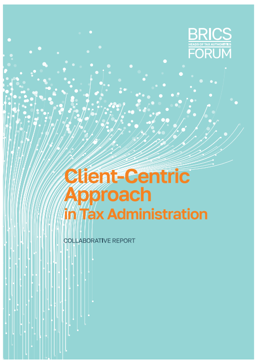
Forum Resources and Publications

Publications and tools developed under the BRICS Heads of Tax Authorities Forum can be accessed via the BRICS Tax Cooperation website. These include collaborative reports, technical papers, digital platforms, and knowledge resources produced through Forum working groups and annual work plans.

RELATED PUBLICATIONS



1. Client-Centric Approach in Tax Administration: Collaborative Report (2025)

Prepared by the BRICS Working Group on the Client-Centric Approach in Tax Administration, this report offers a structured review of strategies and practices for embedding client-centricity within tax authorities. Drawing on comparative analysis and case studies from BRICS countries, it examines the key components of client-centric tax administration, including strategic planning, taxpayer services, feedback mechanisms, and performance indicators. As one of the first comprehensive papers on the topic, it provides practical guidance for improving service quality and fostering a culture of engagement in tax administration.

2. BRICS Tax Collaboration Tool (2025)

Developed by the BRICS Working Group on Sourcing and Use of Data, the BRICS Tax Collaboration Tool is a digital platform that showcases forward-looking practices and tax technologies from BRICS countries. Updated annually, the Tool provides solutions that improve service delivery, enhance compliance, and strengthen operational capacity across key focus areas: tax audit, taxpayer services, and data sourcing. Users can browse solutions by country or thematic area to access practical insights on their background, technical scope, data flows, and outcomes. The platform also facilitates direct communication with the contributing tax authorities, supporting knowledge sharing and collaborative development of data-driven practices.

Scan to access the BRICS Tax Collaboration Tool