



Pillar Two Technical Series: Data Strategies

June 2025

Pillar Two Technical Series

Catch up on our previous sessions!

1. Overview & Transition Years – [Watch now](#)

- In this webinar, we provide a broad overview of Pillar Two. In addition, we'll discuss transitional safe harbors & what makes a Qualified Domestic Minimum Top-Up Tax (QDMTT) "Qualified." Our knowledgeable professionals will share insightful commentary on how these rules are impacting multinational enterprises.

2. MNE Group Determination – [Watch now](#)

- In this webinar, we delve into the intricacies of multinational enterprise (MNE) group determination & explore the challenges posed by complex organizational structures. Our knowledgeable professionals will provide a practical discussion on the basics of MNE group determination & explore issues & complexities companies face as they navigate this topic.

3. Complex MNE Groups – [Watch now](#)

- In this webinar, we discuss computations for non-material constituent entities (NMCEs), joint venture (JV) groups, & the intricacies of GloBE considerations. Gain valuable insights & practical knowledge to navigate these advanced topics effectively.

4. Tax Accounting Overview & Impact – [Watch now](#)

- In this webinar, we provide a detailed overview of general tax accounting principles & delve into the significant impacts of Pillar Two. Our knowledgeable professionals will share key concepts & practical implications, helping you stay ahead in the evolving tax & financial reporting landscape.

5. Computation of GloBE Adjustments – [Watch now](#)

- In this in-depth webinar, we explore the computation of Global Anti-Base Erosion (GloBE) adjustments. Our knowledgeable professionals will discuss the various adjustments required to determine GloBE income & provide practical insights into how they may impact your organization.

6. Computation of Adjusted Covered Taxes – [Watch now](#)

- In this webinar, we delve into the computation of adjusted covered taxes. Our knowledgeable professionals will guide you through the fundamental principles & steps involved, providing crucial insight to navigate these calculations.

Pillar Two Technical Series

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7. **GloBE Elections & Flow-Through Entities** – [Watch now](#)

- In this webinar, we discuss the nuances of Global Anti-Base Erosion (GloBE) elections & their implications. In addition, we'll delve into how Pillar Two impacts flow-through entities.

8. **GloBE Reporting & Compliance** – [Watch now](#)

- We cover tax filing obligations, the GloBE information return, Pillar Two tax accounting & disclosures, & data challenges & considerations. Our knowledgeable professionals will share essential information & practical insight to navigate these critical areas effectively.

9. **Complex Structures, Reorganizations, & GloBE** – [Watch now](#)

- In this webinar, we explore the intricacies of Pillar Two planning, the challenges posed by complex structures & reorganizations (reorgs), & their impact on Global Anti-Base Erosion (GloBE) income. Our knowledgeable professionals will provide valuable insight & practical guidance to help you navigate these critical areas effectively.

10. **GloBE Interaction with US Tax Regime** – [Watch now](#)

- In this session, we will explore the current interactions with the US tax regimes & current GloBE Rules. In so doing, we will discuss the February 2023 Administrative Guidance's commentary on the US GILTI Regime & the June 2024 Administrative Guidance for the allocation of cross border CFC taxes. A panel discussion about how these provisions affect MNE Groups today will conclude the series with forward implications of what may come.

11. **Qualified Country-by-Country Report** – [Watch now](#)

- As Pillar Two reporting came into effect for fiscal year 2024 & a number of jurisdictions have implemented regulations, it is critical for relevant multinational enterprises (MNEs) to identify & execute a robust internal process to handle the additional compliance burden. Join us as we cover how MNEs can leverage the Transitional CbCR Safe Harbor (TCSH), given the benefits of a much simpler reporting process & the “once out, always out” rule. We'll present how relevant MNEs may want to consider whether their current country-by-country reports (CbCRs) are qualified for TCSH & strategies for improving CbCRs to help generate valid & supportable/defendable TCSH results.

Objectives

1. Describe the importance of a Pillar Two data strategy
2. Outline Pillar Two data challenges
3. Discuss how to prepare for Pillar Two readiness



Meet Today's Presenters



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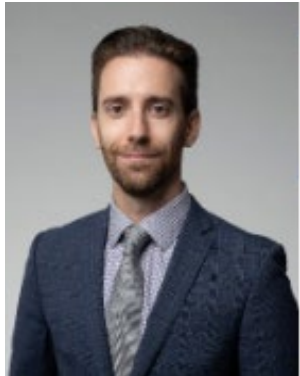
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Agenda



- Tax Data Strategy Overview
- Pillar Two Data Challenges
- Pillar Two Technology & Automation
- Pillar Two Data Readiness

01

Tax Data Strategy Overview



01 Tax Data Strategy Overview

Key Data Concepts & Terminologies

Data Governance: Establish policies & procedures to ensure data quality, consistency, & security across the organization. Ensure data accuracy & reliability for users of the data.

Data Integration: Combine data from various sources into a unified view to enhance accessibility & usability.

Data Warehousing & Data Lakes: Store large volumes of data in a centralized repository for efficient querying & analysis.

Data Analytics: Implement advanced analytics to extract insights & support decision-making.

Data Security: Protect data from breaches & unauthorized access through robust security measures.

Master Data Management (MDM): Maintain a single, consistent view of critical business data across the organization.

Data Privacy & Security: Ensure compliance with data privacy regulations & protect sensitive information.

Data Lifecycle Management: Manage data throughout its lifecycle, from creation to deletion. Ensure data management practices are in place to monitor the data lifecycle.

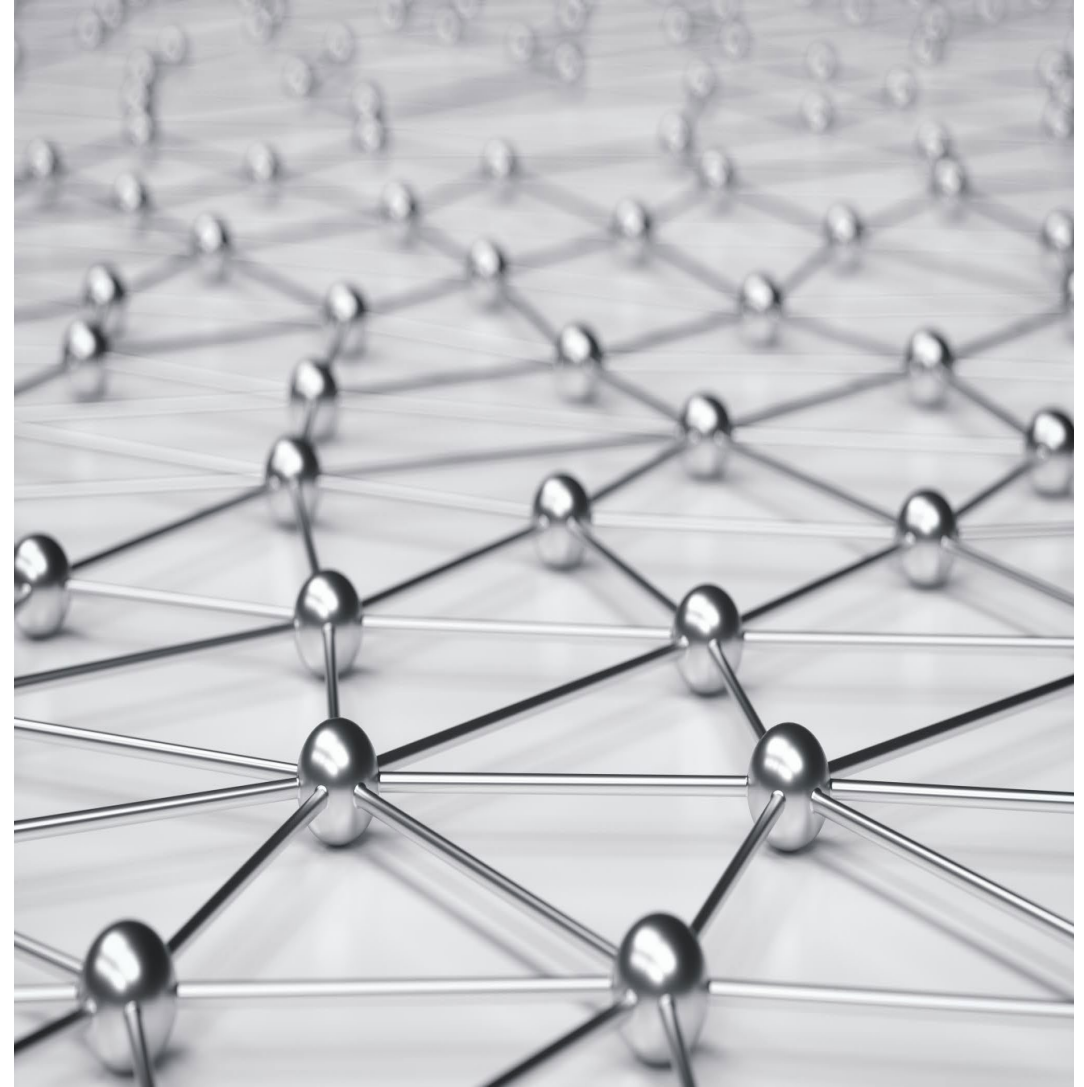
Data Monetization: Leverage data as an asset to generate revenue & create business value. Creating the value proposition of data usage within the organization.

Data Virtualization: Access & manipulate data without needing to know its physical location or format. Visuals representing the data within the repository for easier user experience.

01 Tax Data Strategy Overview

Pillar Two Data Strategy

- Many organizations already have a data strategy with short-term & long-term goals to meet Pillar 2 requirement. Some have opportunities to use Pillar Two as a catalyst to incorporate a broader data strategy into their organization. Below are a few key concepts to keep in mind when thinking about your Pillar Two data strategy & compliance readiness:
 - **Centralized Data Management:** Consolidate tax data in one warehouse for ease of data access, transparency, & increased accuracy.
 - **Automation:** Use technology & cloud computing to automate data processes.
 - **Compliance:** Develop a framework for accurate Pillar 2 compliance & reporting.
 - **Security:** Implement strong data security policies aligned with your broader organization's data security management.
 - **Training:** Equip tax professionals with necessary skills & knowledge.
 - **Value Proposition:** Identify & calculate economics on the value of the overall data strategy for Pillar 2 & beyond.



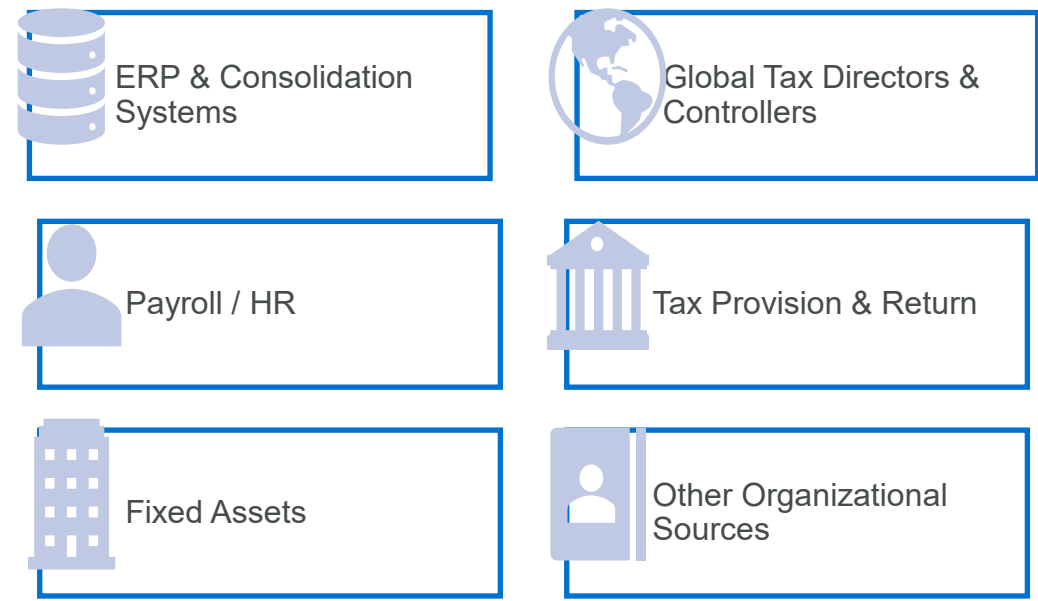
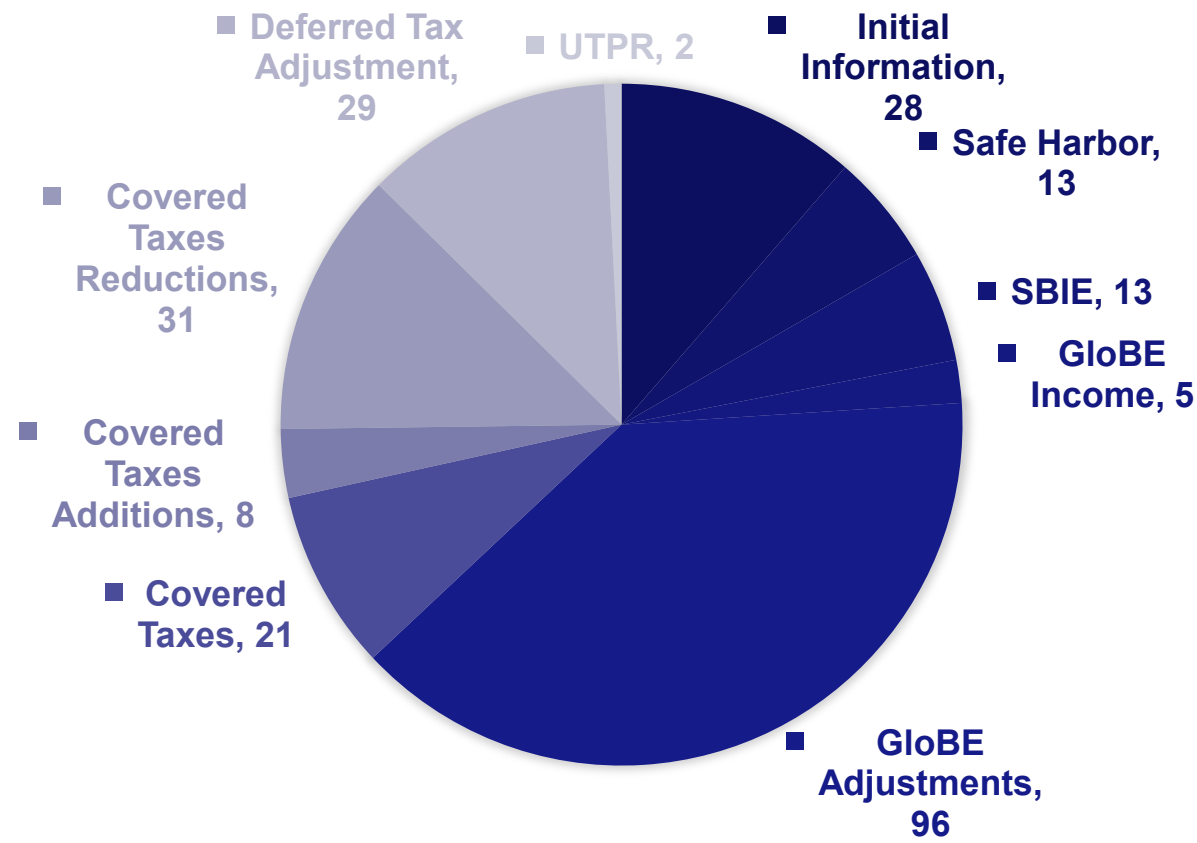
02

Pillar Two Data Challenges



02 Pillar Two Data Challenges

Data Points by Detailed Calculation Category



02 Pillar Two Data Challenges

Key Data Point Concerns

Can financial reporting provide the detail needed by jurisdiction & CE?

- Need for legal entity/CE & transaction-level detail
- Loss of details in consolidation (differing COAs at lower-level ERP systems)

Do consolidated workpapers exist & are they accessible by tax? Is additional cleansing or transformation of the data required?

- Transfer pricing & CbCR data
- I/C transactions & eliminations
- Purchase accounting – Where are the PPAs recorded? Can they be pushed down?

Do separate workpapers need to be created for GloBE & how will they be maintained?

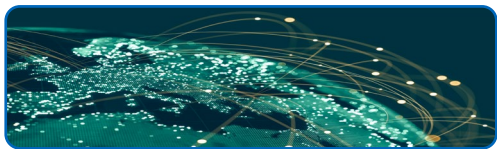
- GloBE income – new book to GloBE adjustments
- Deferreds, Tax Payment, GloBE election(s)

How will the data be gathered, where will it be stored, who will be the data owners, & can the master data be used for other purposes?

- Can/should any portion be pushed back into finance?
- Is there a broader data strategy or transformation initiative your team should be working with?

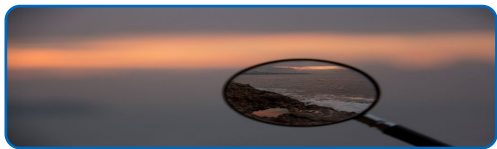
02 Pillar Two Data Challenges

Initial Pillar Two Data Analysis



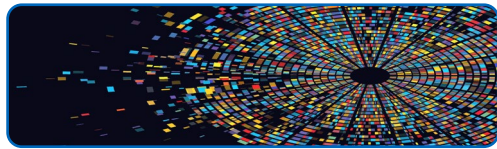
Understand Broader Data Strategy & Organizational Initiatives

- Analyze the organizations current data strategy & any transformation or system implementations that could impact your data collection & warehousing process.
- Determine how Pillar Two will fit into the current data strategy & how any modifications will be incorporated.



Evaluate Data Requirements & Assess Current Data Accessibility

- Conduct a thorough assessment of the data requirements necessary for comprehensive analysis.
- Evaluate the current state of data visibility & accessibility across all relevant systems.



Identify & Address Potential Data Gaps

- Identify any potential gaps in the data gathering process that may impact your analysis.
- Develop strategies to address & mitigate these gaps effectively.



Determine Pillar Two Data Strategy

Identify process & procedures around data gathering, data management, transformation, & controls specific to Pillar Two.



Document & Ensure Stakeholder Buy-In

- Document the analysis performed & approach determined.
- Communicate & ensure buy-in to the data strategy with all relevant stakeholders: IT, Data Managers, Finance, Accounting, Tax, & any outside advisors.

02 Pillar Two Data Challenges

Pillar Two Data Collection Tool Example

forv/s
mazars

Client Questionnaires

Form Editor

4%

International Tax Pillar 2 Example (v3)

01 Entity

02 Financial Statements

03 M&A

04 Safe Harbor

05 SBIE

06 Intercompany

07 Globe Income

04 Safe Harbor

Can you provide a Qualified Country by Country Report (CbCR)?

☒ Yes

☐ No

☐ Unsure

☐ N/A

Show All

Finish Later

Provide the Qualified CbCR for the assessment period including Profit (Loss) before Income Tax, Total Revenue, etc.
Provide in Excel if readily available.

Accepted File Types: Csv, Excel, Pdf

Drag & Drop your files here
or
Browse Files

Max File Uploads: 0

Level 1

- High-level information gathering

Level 2

- Dependency questions

Data Gathering

- File & information requests

Results

- Summary reports
- Data gap analysis

03

Pillar Two Technology & Automation



Pillar Two Technology & Automation

Project Phases

We approach Pillar 2 projects holistically – achieving Pillar 2 compliance in three steps: The initial phase, the reporting phase, & ongoing compliance.



Pre: Initial phase

In the pre-phase of Pillar 2 Tax Compliance, we review your basic requirements, minimise tax & process risks, analyse data quality, & conduct a detailed calculation as the basis of reporting.



Core: Reporting phase

In the core phase, we create comprehensive reports that fulfil both national & international requirements. We integrate the latest developments, such as the DAC9 guidelines, to ensure that your reports are always up-to-date & compliant.

Expected 2026



Post: Ongoing compliance

In the post-phase, we focus on enhancing data quality, process optimisation, & automation. Through targeted measures, we improve the long-term efficiency & accuracy of your tax processes & ensure that all reports meet the highest standards.

Setup & Pillar 2 tool:

- Safe harbour & entity mapping
- Data gap analysis
- Full-scope calculation
- Integration & implementation

Comprehensive reporting functionality:

- Continuous monitoring
- Interim reports such as Safe harbour reporting
- GIR & local reporting formats
- Automatic interface transmission

Forward-looking consulting:

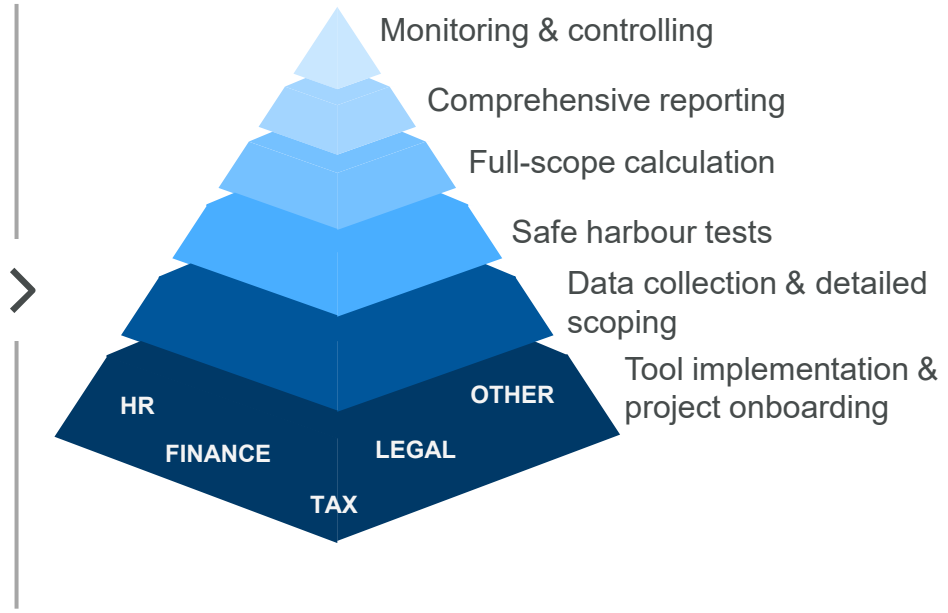
- Tax Data Excellence
- Process Management
- Business Process Excellence
- Implementation of AI technologies





Pillar Two Technology & Automation

Technology-driven holistic solution

Leveraging our technology-driven approach & the Forvis Mazars Pillar 2 tool, we facilitate seamless navigation through Pillar 2 challenges, enabling the development of a robust & reliable concept.

-  Forvis Mazars offers **comprehensive end-to-end consulting services** from data collection to reporting, always accounting for **country-specific requirements**.
-  Benefit from a **tailored Pillar 2 strategy** developed specifically for your company by our **interdisciplinary & global team of experts**.
-  The **tool-based approach** ensures maximum **transparency**, enhances your **efficiency & decision-making** to give you a clear **resource advantage**.
-  Our **data analysis expertise** supports the **proactive design & optimisation of your financial & consolidation processes** to guarantee sustained success.
-  We pave the way to a **prompt Pillar 2 compliance** – through a **professional & structured implementation of our cloud solution**.



- Professional expertise**
 Global tax expert group
- Perfect automation**
 Technical interfaces & active Data-Management
- Holistic governance**
 Tool-based structures
- Process-power**
 Seamless integration into your workflows

Pillar Two Technology & Automation

Pillar 2 Tool – Transparency | Guidance | Compliance

Your key to compliance & efficiency is the Pillar 2 tool in the Digital Tax Portal.
As your personal expert team, we ensure that you achieve optimal results & maintain international compliance.

- ✓ Full data management
- ✓ Safe harbour & data analysis
- ✓ Full-scope calculation
- ✓ Reporting functionality

Pillar 2 Tool



End-to-End process encompassing **data collection** from various sources, structured & automated **processing & calculations**, to **extensive reporting functions**.



Our **interdisciplinary team of experts** comprising tax consultants, data analysts & process consultants provides **comprehensive advice** on global minimum taxation.



Pillar 2 compliance – faster than expected - Our collaboration does not require a long IT setup time—short implementation period & quick onboarding process, including ongoing IT support.

Compliance & control made easy - The Pillar 2 tool has an integrated audit trail that ensures Pillar 2 compliance &, with its chat function & role-based access concept, becomes your ideal management instrument.

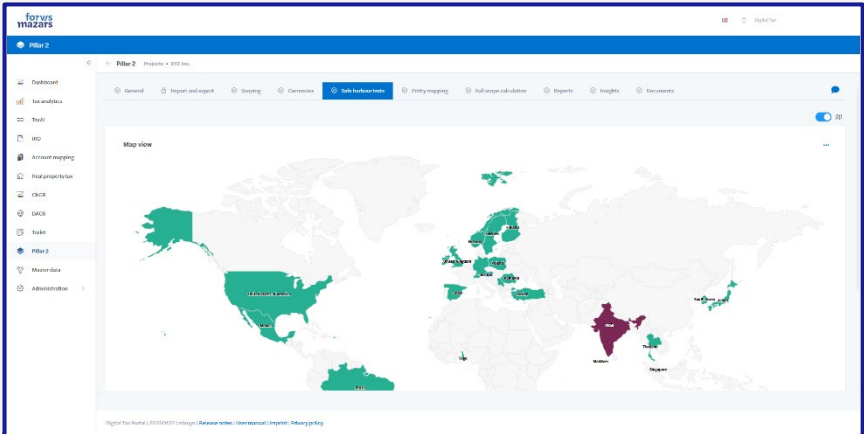
Everything in one place - The Digital Tax Portal is the platform for all your relevant Pillar 2 information & serves as the central hub for a collaborative approach—both internally & externally.

Seamless reporting at all times - Continuous reporting, interim results, & final reporting (FA)—both national & international obligations (QDMTT, GloBE Income or Loss, SBIE etc.)—all managed through your Pillar 2 Tool in the Digital Tax Portal.

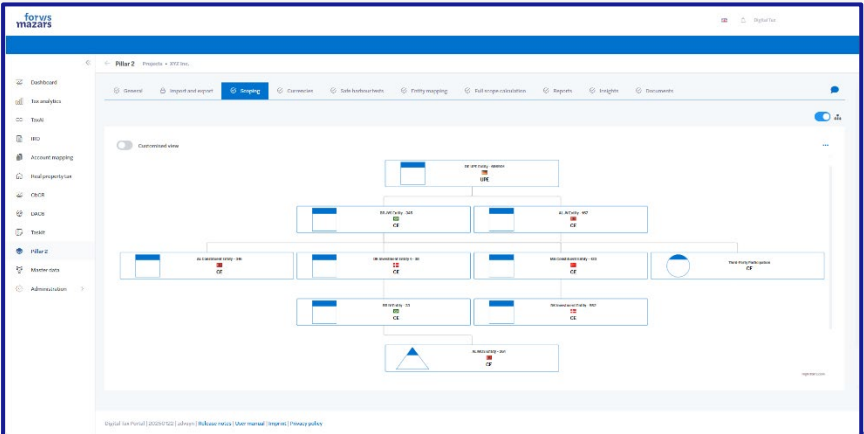
Fast, Faster: Data automation & AI - Together we create a basis for recurring compliance processes & data management, which we continuously expand through data-driven analyses & AI technologies.

Pillar Two Technology & Automation

Pillar 2 Tool – Transparency | Guidance | Compliance

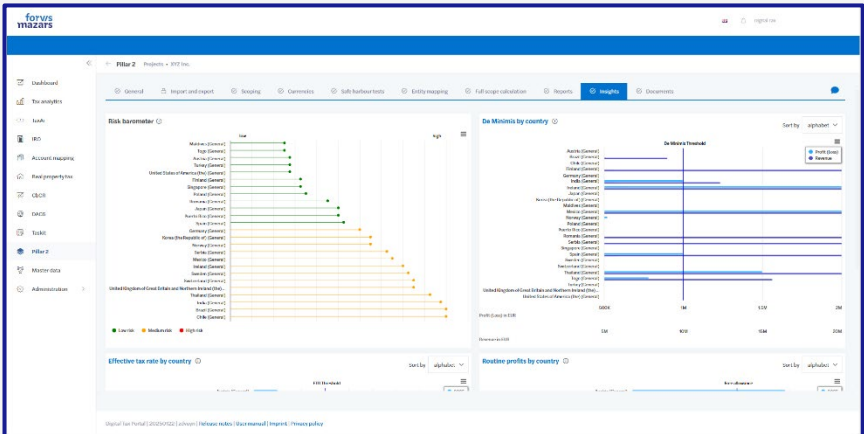


Global compliance at a glance

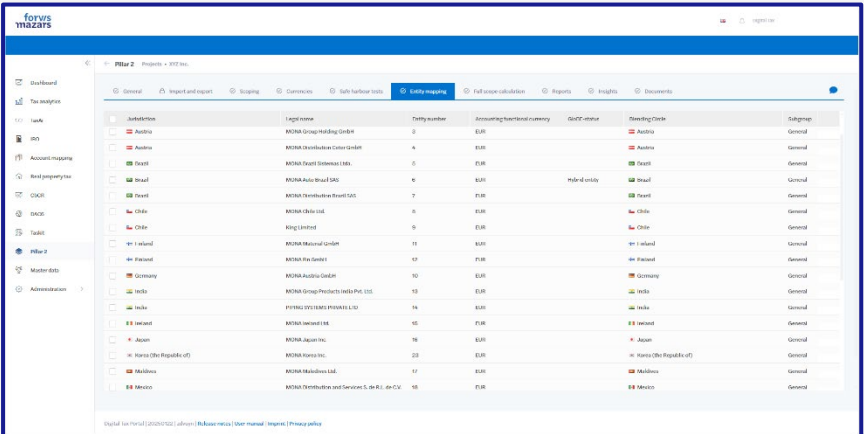


Clarity in your organisational structure

A look inside the tool:
Intuitive, clear, efficient



Automatic calculations & insights

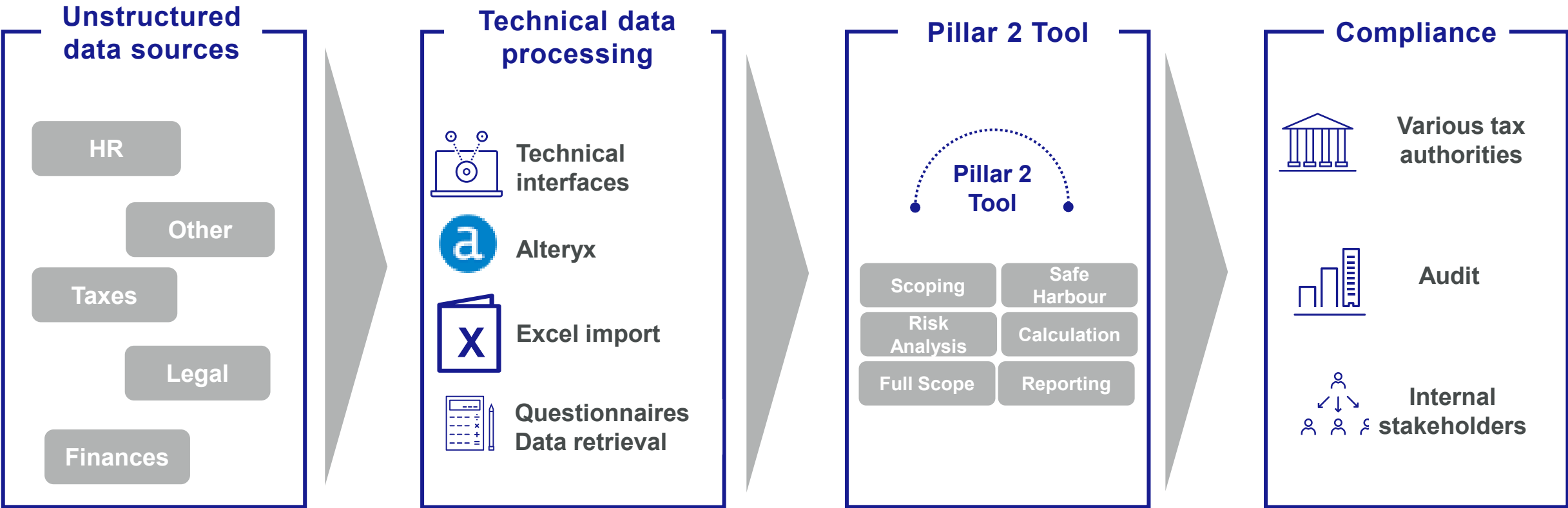


Comprehensive overview of entities

Pillar Two Technology & Automation

Globally enhanced through technology: Harmonizing Pillar 2 data

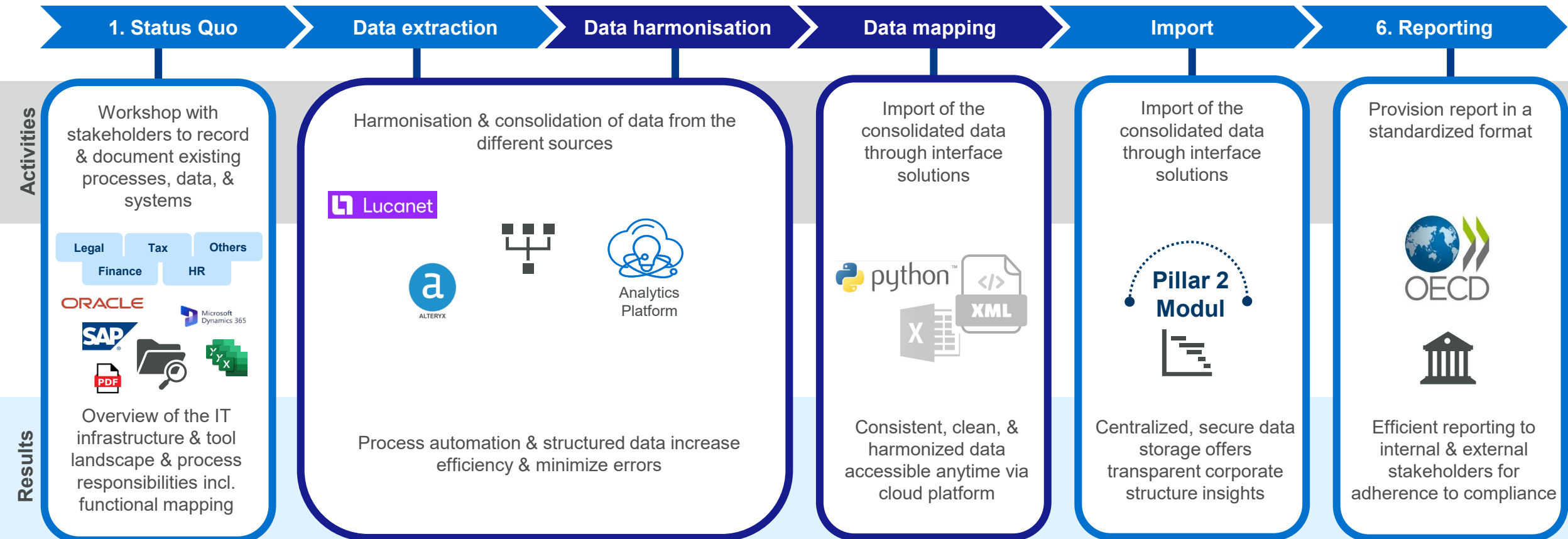
Comprehensive end-to-end process, integrating **data collection** from various sources, automated **data processing** & **sophisticated calculations**, complemented by extensive **reporting functionalities**



Pillar Two Technology & Automation

Overview: Analyzing, Structuring, & Transferring Data

Within six steps we guide you to an optimized process for data sourcing & reporting to maximize the efficiency & transparency of your Pillar 2 data process.



04

Pillar Two Readiness



04 Pillar Two Data Readiness

Pillar Two Tax Data Readiness Checklist

- Have you identified the source systems for the Pillar 2 data & is it readily available to applicable users?
- Have you determined how the required data will be gathered & governed?
- Do you have a data warehouse or data lake that can be leveraged for Pillar Two purposes?
- Can you leverage Pillar Two data requirements for other tax, or even non-tax, needs within your organization?
- Have you determined if you'll be doing the Pillar Two work in-house or use third-party advisors?
- If third-party advisors will be responsible for Pillar Two compliance & reporting, have you determined how they will access the required data?
- If transformation is required, have you considered what tools you might have available in your organization to assist with the required transformation?
- Have you established & documented the roles & responsibilities around your Pillar Two process?
- Have you aligned your organizations broader data strategy with your Pillar Two & general tax data strategy?
- Have you discussed your Pillar Two data challenges & opportunities with your stakeholders & C-suite?

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