



Assessment and feedback /Career planning and development <GRI 4.10 / LA12>

KPMG in Brazil’s career development policy follows the Organization’s global guidelines and is based on the principles of merit and equal opportunities. Performance assessments are conducted annually with the aid of tools that assist in identifying strengths and areas for improvement in technical and behavioral aspects.

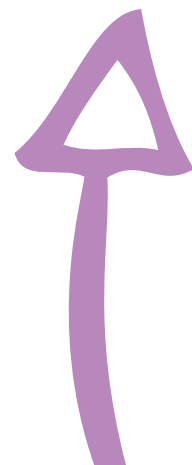
In relation to senior leadership, professionals whose performance most effectively contributes to the Organization’s results are recommended as partners and are evaluated by an independent

consultancy, by the members of the Executive Committee in Brazil and by Senior Partners at KPMG International.

In 2013, our assessment tool, Dialogue, was replaced with My Performance Development (MyPD), which improved our assessment and feedback process. During the period, 97% of eligible staff (a total of 2,921 people) participated in this process. We also have a 360° assessment in place for partners, partner-directors and managers, in which their superiors, peers, subordinates and internal clients participate. The 360° assessment was taken by 96% of the professionals falling under this category, involving a total of 693 people.

Number of promotions

	2013	2012	2011
Staff	1,900	1,954	1,872
Staff to manager	86	90	106
Manager to senior manager	52	35	78
Senior manager to partner-director	19	23	26
Partner-director to partner	4	12	13
Total	2,061	2,114	2,095





In 2013 the PPL changed to incorporate market best practices

Compensation

<GRI EC5>

Performance assessments are a basis for promotions and salary increases, as well as for the Profit-Sharing Program, which also takes into account the general results of the Organization, the business unit and the professional.

These principles are also used to define the compensation received by partners, including the chairman, as well as criteria such as the Organization's profitability in business, social and environmental targets (the latter for training purposes). <GRI 4.5>

The lowest salaries paid by KPMG in Brazil during financial year 2013 were at least 21% higher, for the administrative team, and 41% higher, for the technical team, than the national minimum salary.



Ratio of lowest salary at KPMG in Brazil to national minimum salary

Technical team

	2013	2012	2011
Office (major operational unit)			
São Paulo	41%	42%	38%
Rio de Janeiro	98%	100%	128%
Other units	132%	142%	132%

Administrative team

	2013	2012	2011
Office (major operational unit)			
São Paulo	33%	38%	29%
Rio de Janeiro	21%	17%	35%
Other units	39%	55%	69%

In 2013 the Profit Sharing Plan was revised to include criteria reflecting the particularities of our Organization's different businesses and industry good practice.

Throughout the year, the Profit Sharing Plan assesses targets in the MyPD system and the overall results achieved by the Organization, business unit and professional. The new model is designed to be self-funded (rewards are distributed when financial targets are achieved), transparent (with clear communication of the program and interim results), participative (employees follow results and provide suggestions for improvement through the commission) and developmental

(rewarding the best results and individual performance).

The Program includes an Employee Commission that actively participates in defining its rules, following guidelines effective from 2013. KPMG in Brazil's executive committee was responsible for establishing the funding for profit-sharing payments in accordance with the Corporate Governance model in place at the Organization.