

Alphabet Global Tax Policy

Our Mission and Tax Policies

The mission of Alphabet and Google has long been to organize the world's information and to make it universally accessible and useful. This mission continues to guide our investments, importantly in the area of artificial intelligence. To this end, we support tax policies that encourage technological innovations that will improve the lives of people everywhere. Our activities around the world – the development and sales of innovative products, investments in physical infrastructure (such as data centers and network infrastructure), and employment of tens of thousands of engineers and other professionals – contribute to economic growth and result in tax payments to many countries and communities, including through corporate income taxes, employment taxes, property taxes, withholding taxes, other indirect taxes (e.g., sales taxes and VAT), and customs duties.

We are among the largest corporate income tax payers in the U.S. and globally. We own and manage our intellectual property in the U.S., where we conduct the majority of our research and development activities, and pay taxes accordingly.

Governance and Risk Management

We regularly review our policies, procedures, and controls to ensure that our corporate governance model complies with tax requirements and properly manages risk. These policies and compliance activities are overseen by our Global Tax team, who report to our Chief Financial Officer with oversight from the Audit and Compliance Committee of our Board of Directors.

We employ a qualified team of skilled tax and accounting professionals who are responsible for tax compliance, monitoring changing tax legislation and regulations, and assessing and mitigating tax risk wherever we operate. As needed, we also consult with external tax experts and government authorities to support well-informed decision making. Our tax positions reflect well-grounded interpretations of applicable law and align with the substance of the economic and commercial activity of our business.

We also employ the appropriate tools and data management systems for accurate reporting and compliance with record keeping requirements. As a company focused on innovation, information, and data, we believe it is integral to our tax strategy to maintain efficient and effective systems to manage our data and compliance processes and to identify tax risks. We invest heavily in data strategies like automation to streamline data flows and avoid errors. We continue to adapt these systems to meet the current data and compliance needs and respond to any changing tax rules.

Ethics and Compliance

As noted in our [Code of Conduct](#), which is approved and overseen by the Alphabet Board of Directors and Audit and Compliance Committee, we take our responsibilities to comply with

laws and regulations very seriously. This includes a commitment to comply with applicable tax laws and timely file accurate tax filings. We have no tolerance for tax evasion or tax fraud. As part of our commitment to accurate and timely tax compliance, we follow international tax standards, including applying arm's length pricing to transactions among our affiliated companies and country-by-country reporting, in line with guidelines published by the Organization for Economic Cooperation and Development (OECD). These country-by-country reports, filed in accordance with OECD guidelines, include country-specific tax information and are shared, under exchange of information provisions under treaties, with tax authorities around the world, providing them with information to make appropriate assessments of our tax compliance.

We consider tax compliance a part of our commitment to financial integrity and fiscal responsibility. Complying with our tax requirements and managing tax risk are elements of being responsible stewards of company financial resources.

Supporting Broader Business Strategies

We see our long-term company mission, not short-term tax considerations, as our guiding light. Our corporate structure is driven by our business's operational goals and needs. In developing our business strategies, we take tax laws into account as one factor among many other laws, regulations, and considerations.

We support tax policies that incentivize innovation, investment, and economic growth. We also make significant investments in research and development around the world. Accordingly, we support and participate in government-promoted tax incentives that further important policy interests, such as incentivizing research and technological development aligned with our company mission.

Engagement, Transparency, and Tax Principles

We seek to cooperatively engage with tax authorities, and regularly meet with them to share details of our business and relevant tax issues as they arise. Our aim is to resolve any differences in good faith through transparent and open discussion. We follow established procedures and channels for all dealings with tax authorities and government offices. We are open and transparent, responding to relevant enquiries in a straightforward and timely manner to assist in the evaluation of tax positions.

We provide relevant information regarding our U.S. federal, state, and international income taxes, along with other related tax information, in our annual and quarterly reports filed with the Securities and Exchange Commission. In addition to the country-level reports filed under OECD guidelines, we provide specific public disclosures on tax strategies in Australia, the UK, and Poland, and we plan to comply with upcoming European Union public country-by-country reporting requirements.

We proactively seek out opportunities for dispute prevention, such as tax rulings, advance pricing agreements, real-time issue resolution procedures, and other programs made available by tax authorities.

In addition to taking a collaborative approach with government authorities, we also seek to proactively engage with governments and organizations to provide input on policies, including tax policies, that encourage innovation, productivity, and economic growth. We have supported multilateral solutions to tax policy fragmentation, and we oppose tax policies that discriminate against specific industries, impose double or multiple taxation of the same income, or otherwise act as barriers to trade, investment, and economic growth. We believe that clear, certain, and simple tax policies are the most durable and lead to greater stability.