

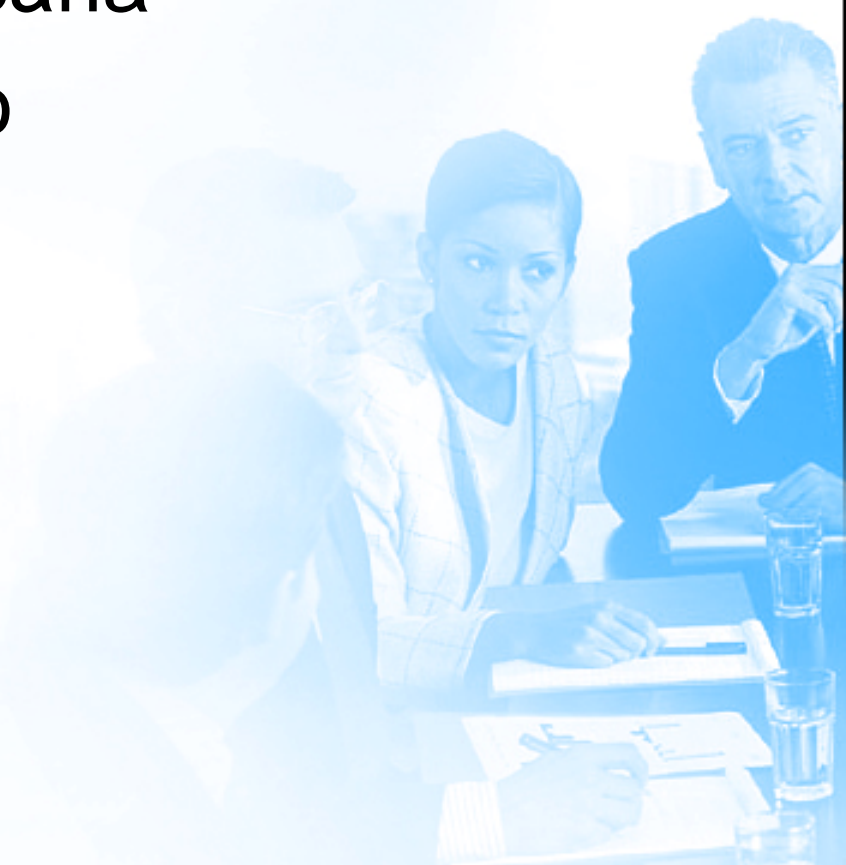


Como Operacionalizar uma Empresa nos EUA

**Apresentação:
Carlos Mariaca**

Tópicos

- Constituição da Empresa
- Abertura da conta bancária
- Montando um escritório
- Recursos Humanos
- Impostos nos EUA
- Vistos de Trabalho
- Mudando para os EUA



Constituição da Empresa



- Determinar o tipo de empresa
- Escolher o Estado onde a empresa será incorporada
- Federal Employer Identification Number (FEIN, EIN, Tax ID)
- Autorização de negócios em outros Estados

Abertura da Conta Bancária



- Documentação necessária:
 - Contrato Social (Articles of Incorporation)
 - FEIN
 - Documentos dos Diretores
 - Assinatura em pessoa
 - Diferenças entre bancos
- Know Your Client (KYC)

Montando um escritório



- Localização
- Período do Contrato
- Tecnologia vs. Mão de obra
- Licenças
- Seguro



Recursos Humanos



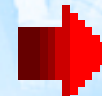
- Autorização de Trabalho
- Registro com o Estado
- Leis Federais – Segurança do trabalhador
- Leis Estaduais – At-Will vs Just-Cause
- Empresas Pequenas – Menos de 10 funcionários

Impostos nos EUA

I. Encargos Sociais

- W-4
- Impostos Federais e Estaduais
- Datas de pagamentos
- Datas de entrega

Exemplo



Impostos nos EUA

Formulário W-4 (2009)



A	Enter "1" for yourself if no one else can claim you as a dependent.	A	<u>1</u>								
B	Enter "1" if: <table border="0"><tr><td rowspan="3" style="font-size: 4em; vertical-align: middle;">}</td><td>• You are single and have only one job; or</td><td rowspan="3" style="font-size: 4em; vertical-align: middle;">}</td><td rowspan="3">.</td><td rowspan="3">B</td><td rowspan="3"><u>1</u></td></tr><tr><td>• You are married, have only one job, and your spouse does not work; or</td></tr><tr><td>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</td></tr></table>	}	• You are single and have only one job; or	}	B	<u>1</u>	• You are married, have only one job, and your spouse does not work; or	• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.		
}	• You are single and have only one job; or		}					B	<u>1</u>	
	• You are married, have only one job, and your spouse does not work; or										
	• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.										
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	<u>1</u>								
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	<u>1</u>								
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	<u> </u>								
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F	<u> </u>								
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none">• If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.• If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children.	G	<u> </u>								
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H	<u>4</u>								
	For accuracy, complete all worksheets that apply. <table border="0"><tr><td rowspan="3" style="font-size: 4em; vertical-align: middle;">}</td><td>• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.</td><td rowspan="3" style="font-size: 4em; vertical-align: middle;">}</td><td rowspan="3">.</td></tr><tr><td>• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td></tr><tr><td>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td></tr></table>	}	• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.	}	• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.	• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.				
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Impostos nos EUA

Folha de Pagamentos



John Smith

Pay Period 03/01/2009 - 03/31/2009

Use Direct Deposit

Earnings

Item Name	Rate	Hours	Customer:Job
Salary	3,000.00		
Totals:			0:00 hrs

Sick Available 0:00
Vacation Avail. 0:00
Sick Accrued
Vac. Accrued
 Do not accrue sick/vac

Other Payroll Items

Item Name	Rate	Quantity
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Employee Summary

Item Name	Amount	YTD
Salary	3,000.00	3,000.00
Federal Withholding	-80.00	-80.00
Social Security Employee	-186.00	-186.00
Medicare Employee	-43.50	-43.50
Check Amount:		2,690.50

Company Summary

Item Name	Amount	YTD
Social Security Company	186.00	186.00
Medicare Company	43.50	43.50
Federal Unemployment	24.00	24.00
FL - Unemployment Company	3.60	3.60

Social Security: Teto \$6621,60 ano (6.2% \$106.800)

FL Unemployment: Teto \$189 ano (2.7% \$7000)

Fed. Unemployment: Teto \$56 ano (0.8% \$7000)

Salário: \$3.000

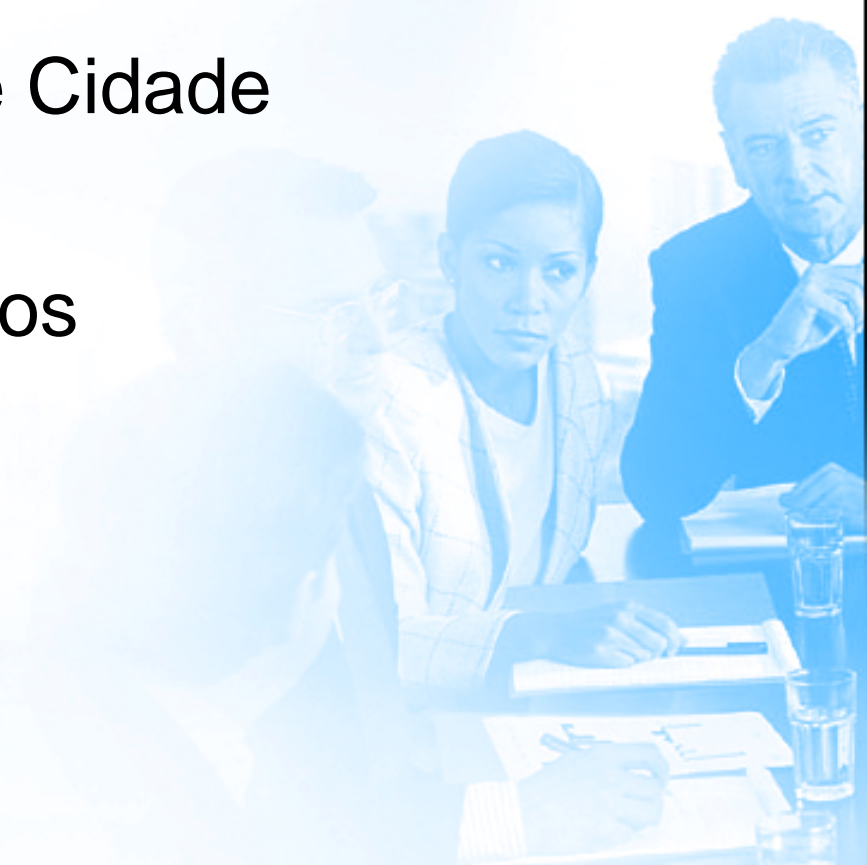
Salário Neto: \$2.650,50

Custo Total para a empresa: \$3.334,50

Impostos nos EUA

II. Imposto sobre Vendas - Varejo

- Estado, Condado, e Cidade
- Datas de pagamentos
- Datas de entrega



Impostos nos EUA

III. Imposto de Renda

- Calculo sobre o lucro da empresa
- Datas de pagamentos
- Datas de entrega e extensões

Exemplo 

Impostos nos EUA

Imposto Federal - Progressivo



Corporate Income Tax Rates--2009, 2008, 2007, 2006, 2005, 2004, 2003

Taxable income over	Not over	Tax rate
\$ 0	\$ 50,000	15%
50,000	75,000	25%
75,000	100,000	34%
100,000	335,000	39%
335,000	10,000,000	34%
10,000,000	15,000,000	35%
15,000,000	18,333,333	38%
18,333,333	35%

Impostos nos EUA

Imposto Estadual



State	Tax Rates	Tax Brackets	# of Brackets	Bank Tax Rates	Federal Tax Deductible
ALABAMA	6.5	---Flat Rate---	1	6.5	*
ALASKA	1.0 - 9.4	10,000 90,000	10	1.0 - 9.4	
ARIZONA	6.968 (b)	---Flat Rate---	1	6.968	
ARKANSAS	1.0 - 6.5	3,000 100,000	6	1.0 - 6.5	
CALIFORNIA	8.84 (c)	---Flat Rate---	1	10.84 (c)	
COLORADO	4.63	---Flat Rate---	1	4.63	
CONNECTICUT	7.5 (d)	---Flat Rate---	1	7.5 (d)	
DELAWARE	8.7	---Flat Rate---	1	8.7-1.7 (e)	
FLORIDA	5.5 (f)	---Flat Rate---	1	5.5 (f)	
GEORGIA	6.0	---Flat Rate---	1	6.0	
HAWAII	4.4 - 6.4 (g)	25,000 100,000	3	7.92 (g)	
IDAHO	7.6 (h)	---Flat Rate---	1	7.6 (h)	
ILLINOIS	7.3 (i)	---Flat Rate---	1	7.3 (i)	
INDIANA	8.5	---Flat Rate---	1	8.5	
IOWA	6.0 - 12.0	25,000 250,000	4	5.0	*(k)
KANSAS	4.0 (l)	---Flat Rate---	1	2.25 (l)	
KENTUCKY	4.0 - 7.0 (m)	50,000 100,000	3	--- (a)	
LOUISIANA	4.0 - 8.0	25,000 200,000	5	--- (a)	*
MAINE	3.5 - 8.93 (n)	25,000 250,000	4	1.0	
MARYLAND	7.0	---Flat Rate---	1	7.0	
MASSACHUSETTS	9.5 (o)	---Flat Rate---	1	10.5 (o)	
MINNESOTA	9.8 (p)	---Flat Rate---	1	9.8 (p)	
MISSISSIPPI	3.0 - 5.0	5,000 10,000	3	3.0 - 5.0	
MISSOURI	6.25	---Flat Rate---	1	7.0	*(k)
MONTANA	6.75 (q)	---Flat Rate---	1	6.75 (q)	

Fonte: www.taxadmin.org/fta/rate/corp_inc.html

Impostos nos EUA

Imposto de Renda Corporativo



Total Revenue (Sales)	\$	5,000,000
Cost of Goods Sold (5% Comm.)	\$	4,750,000
Gross Profit	\$	250,000
Expenses		
Salary expenses	\$	78,500
Payroll expenses	\$	11,220
Repairs and maintenance	\$	3,150
Advertising	\$	25,000
Automobile	\$	10,800
Accounting and legal	\$	16,500
Rent	\$	15,000
Telephone	\$	2,150
Utilities	\$	2,100
Insurance	\$	5,100
Travel	\$	28,500
Internet	\$	2,100
Misc. (unspecified)	\$	1,500
Supplies (office and operating)	\$	5,100
Total Expenses	\$	206,720
Profit	\$	43,280
Florida Corporate Tax (Flat 5.5%)	\$	2,380
Federal Income Tax (> \$50,000 = 15%)	\$	6,492
Total Taxes	\$	8,872
Net Profit	\$	34,408

Vistos de Trabalho

Comparação entre o L1 e o H1B



L-1A

- Até 7 anos
- Usado para a transferência de certas “classes de funcionários” de uma empresa que opera nos EUA e em outro(s) país(es).
- Numero ilimitado por ano

H-1B

- Até 6 anos
- Contratação de um funcionário “especializado” por uma empresa nos EUA que não encontra alguém com a mesma qualificação nos EUA
- 65,000 por ano a partir de 1 de Outubro

Vistos de Trabalho

Comparação entre o L1 e o H1B



L-1A

- A posição requer que o Gerente ou Executivo “gerencie” pessoas ou funções da empresa.
- O funcionário tem que ter trabalhado para a empresa, fora dos EUA por pelo menos 1 ano nos últimos 3 anos.
- Liberdade de trabalhar em qualquer escritório.

H-1B

- O funcionário deve ter o equivalente a um diploma de uma universidade americana ou 12 anos de experiência.
- A empresa é obrigada a pagar no mínimo o equivalente ao que um Americano ganharia
- Deve ser autorizado a trabalhar em cada cidade

Vistos de Trabalho

Comparação entre o L1 e o H1B

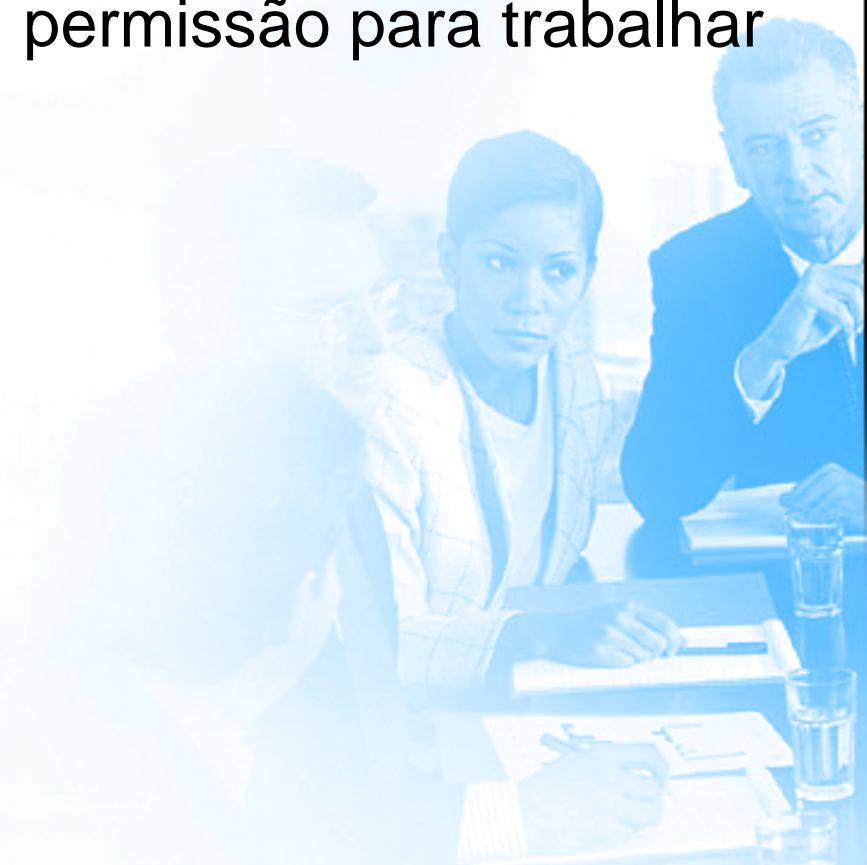


L-1A

- Esposa(o) também recebe permissão para trabalhar

H-1B

- Esposa(o) não recebe permissão para trabalhar



Mudando para os EUA



- Social Security Number
- Carteira de Motorista
- Estabelecer crédito





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Contato:
Carlos Mariaca
cmariaca@centergroup.com