

Como fazer negócios nos EUA

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Tópicos

- Facilidades para se estabelecer uma empresa
- Recursos Humanos
- Encargos Sociais
- Observações finais

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

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**

Encargos Sociais

- W-4
- Impostos federais e estaduais
- Datas de pagamentos
- Datas de entrega

Formulário W-4 (2017)

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	<u>1</u>
B	Enter "1" if: <ul style="list-style-type: none"> • You're single and have only one job; or • You're married, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B	<u>1</u>
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 \$2,000 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. • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child.	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>
<p>For accuracy, complete all worksheets that apply.</p> <ul style="list-style-type: none"> • 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 are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 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. 			

Folha de pagamentos

John Smith PAY PERIOD 01/01/2017 - 01/31/2017

Use Direct Deposit

Earnings

ITEM NAME	RATE	HOURS	CUSTOMER:JOB
Salary	5,000.00		
TOTALS 5,000.00 0:00 hrs			

SICK AVAILABLE 0:00
 VACATION AVAIL. 0:00
 SICK ACCRUED 0:00
 VAC. ACCRUED 0:00
 Do not accrue sick/vac

Other Payroll Items

ITEM NAME	RATE	QUANTITY

Employee Summary How are these items calculated?

ITEM NAME	AMOUNT	YTD
Salary	5,000.00	5,000.00
Federal Withholding	-362.00	-362.00
Social Security Employee	-310.00	-310.00
Medicare Employee	-72.50	-72.50
Check Amount:		4,255.50

Company Summary How are these items calculated?

ITEM NAME	AMOUNT	YTD
Social Security Company	310.00	310.00
Medicare Company	72.50	72.50
Federal Unemployment	30.00	30.00
FL - Unemployment Comp...	5.00	5.00

Lock Net Pay
 Unlock Net Pay
 Enter net/Calculate gross

Social security: Teto \$7.886.40/ano (6,2% \$127.200)

Salário Bruto: \$5.000

FL Unemployment: Teto \$189/ano (2,7% \$7.000) (0,01%-5,4%)

Salário Neto: \$4.255,50

Fed. Unemployment: Teto \$42/ano (0,6% \$7.000)

Custo Total para a empresa: \$5.417,50



Planejar e desenhar sua
estratégia de entrada é
extremamente
importante!

- O sistema é simples, as oportunidades existem, mas a competição é acirrada.
- Onde a maioria dos Brasileiros erram: Fazendo negócios com quem lhes dizem o que querem ouvir e não o que devem ouvir!
- Pesquise sobre os profissionais que vão lhe assessorar e peça por referências.
- É mais barato investir no início e fazer da forma correta do que arrumar depois.
- Informe-se e aprenda sobre os EUA antes de se aventurar.

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