

选择美国事务所的考虑因素 Factors in Choosing a U.S. Firm

➤ 专业业务领域
Expertise



➤ 成本
Cost



➤ 地理位置
Location



F. 选择美国事务所的考虑因素

一般，客户在选择一个美国的律师事务所和一个会计事务所时会考虑三大因素。最重要的一个是该事务所是否擅长于客户所需的服务领域；第二个因素是服务费；第三个是事务所的所在地，由于发达的现代通讯科技大大减缓了地理位置的局限性，该因素也已经变得不再那么重要了。

F. Factors in Choosing a U.S. Firm

Generally, a client will look at three primary factors when selecting a U.S. law firm and a U.S. accounting firm. The most important element is the law firm's expertise in the key areas needed by the Chinese client. The second element is the cost, and the third and less important element as the world's technology improves is the location of the law firm and or accounting firm.

美国大型律师事务所的专业领域 Expertise of a Large U.S. Law Firm



- **服务领域-反垄断；商业诉讼；知识产权；商业并购（大于2亿美元的交易）**
Expertise – Antitrust; Commercial Litigation, Intellectual Property; Mergers & Acquisitions > \$200 Million
- **大约半数缺少遗产税规划服务团队**
Approximately half do not have an estate planning department
- **通常不足1%的员工能说中文**
Usually, less than 1% of employees speak Mandarin

1. 大型美国律师事务所的专业领域

大部分美国大型律师事务所的核心服务业务都在于商业诉讼，还有大型的商业并购业务，一般金额需要超过 2 亿美元。同时，他们也有很强的知识产权部门。然而中国的非上市公司在美国的业务并不是他们的核心业务领域。

以一个拥有 1200 多个律师的美国律师事务所为例，他们全所一共只有 11 个律师能够说中文，比例小于 1%，其中 5 个为合伙人，6 个为初级员工，并且其中 8 个人是在上海和香港的分所工作，这 8 个人中 2 个是商业诉讼律师，6 个是服务于美国公司进入中国的业务，他们对于中国客户进入美国的业务都不太熟悉。

另外 3 个能够说中文的美国律师，一个是位于凤凰城分所的合伙人，其业务领域为知识产权；另一个在纽约分所负责商业并购，还有一个是在洛杉矶分所的初级律师，负责国际贸易业务。

这 11 个能够说中文的律师中没有一个人熟悉美国的税务，无论是信托业务还是移民业务。

美国大型律师事务所的服务收费 Cost of U.S. Legal Services



2. 美国的法律服务费

聘请大型律所的费用主要有三个因素决定。第一个是每小时的服务费，第二个是参与项目的律师人数，第三个翻译费。

2. Costs of U.S. Legal Services

There are three components to the cost of using a large law firm. The first is the hourly cost. The second cost is the number of people needed within a large law firm to perform the work, and the third is the cost of translation.

纽约、旧金山、洛杉矶的事务所的每小时 收费标准

Hourly Cost of a Law Firm in New York, San Francisco, or Los Angeles



纽约、旧金山、洛杉矶
合伙人每小时**1000**美元
员工每小时**300**美元

NY, SFC, LA \$1,000 /hr
Staff - \$ 300 /hr.



a. 每小时服务费—总服务费的第一大因素

大部分中国律师都会寻找大型的美国律所来为客户提供所需的服务。但一般大的律所中会说中文的律师都在纽约、旧金山或洛杉矶分所，它们的国际业务律师也一般都在这些城市的分所。但这些分所的合伙人的小时收费标准都非常高。

a. *Hourly Cost – First Tier of the Total Cost*

Most Chinese attorneys will look to a large U.S. law firm to be able to find the expertise necessary to service their clients. If there is someone in the large law firm that can speak Mandarin, typically they are located in the New York, San Francisco, or Los Angeles offices of the large law firms. Further, these are generally the offices that have the international attorneys working in them. Unfortunately, the partner and hourly rates charged in these offices is quite high.

i. 纽约、旧金山、洛杉矶的大型事务所的服务费

纽约、旧金山、洛杉矶这些城市大型律师事务的服务费都非常高，合伙人每小时收费接近 800 美元，初级咨询师每小时也在 250 美元至 300 美元之间。另外几乎所有的美国合伙人都不会说中文，需要另加每小时 200 美元的翻译费。

The partners at large law firms in the New York, San Francisco, and Los Angeles offices typically have very high hourly rates. Partner rates are closer to \$850 an hour and staff rates are between \$250 to \$300 an hour. Further, almost none of the partners and staff in the U.S. speak Mandarin. Therefore, there generally is another \$200 an hour in translation costs.

我们的收费标准 Our Rates

- 我们的国际税务规划业务的服务费为每小时**535美元**
Our rates \$535 hr. International tax planning; \$150 Staff
- 美国年度税表服务每小时**335美元**
U.S. International Tax Returns \$335 hr.; \$150 Staff
- 免费提供**1小时初次咨询**
Initial one hour consultation is free
- 大部分情况下按项目收取单一平价
Most engagements are a flat fee

ii. 我们的收费标准

对新客户，我们提供免费的 1 小时初次咨询服务。之后的收费标准为，对于国际税务规划咨询服务，合伙人每小时 535 美元，员工每小时 150 美元；对于会计服务，合伙人每小时 335 美元，员工每小时 150 美元。另外大部分的项目都可以按照预估的及双方同意的工作量报项目总价，如果在服务过程中出现重大的变化，则进一步商谈额外的服务及相应的费用。

ii. Our Hourly Costs

For a new client, we offer a one hour free initial consultation. After the one hour initial consultation, our international tax planning rate for a partner is \$535. The staff rate is \$150 an hour. For accounting services, the rates are \$335 an hour for a partner and \$150 for staff. Most of our engagements are for a flat fee based on the work agreed to be performed. Should the scope of the flat fee engagement materially change, then we discuss such changes with the client before proceeding with any additional work.



b. 大型事务所中参与项目的律师之间的效率成本-总服务费中的第二大因素

在大型事务所中，由于美国专属领域非常多，很多不同领域的合伙人都需要和客户见面来了解客户的需求。首先是国际税务合伙人，另外当中国企业设立美国实体时，总还需要一个遗产规划领域的合伙人。另外还需要一个熟悉美国的商业结构在中国如何被征税的律师。最后，如果中国客户希望设立一个控股公司，那么还将需要聘请一个离岸信托领域的律师。这样一来，总的法律服务费用以及在不同律师之间重复沟通信息产生的成本是很高的。

*b. Inefficiency Between Number of Attorneys With a Large Law Firm
 Second Tier of the Total Cost*

With a large law firm, the specialization in the U.S. is so great that many different partners are needed to meet a Chinese business client's needs. First, there is the international tax partner. However, almost always when a Chinese business forms a U.S. entity to conduct business, there is now an estate planning issue and the estate planning partner must be consulted. Further, a third attorney needs to be consulted to determine how China's tax law applies to the U.S. structure. Fourth, a U.S. accounting firm must be employed to complete the U.S. tax returns. Finally, if the Chinese business evolves to where a holding company will be utilized, fifth attorney must be employed and if an offshore trust is added, this may result in a sixth attorney involved in the process. The amount of legal fees as well as repetition of information between all of the different attorneys end up being quite costly.

事务所的效率 Efficiency In the Firm



我们事务所的国际业务市场只针对中国，另外仅使用一个律师，我们具备了国际税务、遗产规划、中国税务、控股公司法、信托法、以及填报美国税表的专业知识。通过将我们的业务市场专注于中国的非上市企业，我们大大地减少了其他大所在使用多个顾问时会产生的效率成本问题。

例如，在为非上市中国企业选择设立美国的商业实体时，中国客户一般需要聘请三方面的律师：（1）国际税务律师，（2）遗产规划律师，（3）懂得整合中国税法的律师。除此以外，还需要以为美国国际税务会计师。如果结构中还涉及到控股公司，那么还需要这方面的律师，这样就设计了 5 位专业人士。而在我们事务所，这些服务由一位咨询师就可以完成了。我们事务所的目标是为中国非上市企业的所有人提供一站式的服务。

With our firm, we decided to limit our international market primarily to one market, China. Further, within one attorney we have the international, estate, knowledge of Chinese taxation, holding company law, offshore trust law, as well as preparation of the U.S. tax returns. By limiting our international market to Chinese closely held businesses, we are able to greatly reduce the inefficiency when other firms need to employ multiple advisors.

For example, making the selection and formation of the type of business that the closely held Chinese business should use may involve three attorney: (1) the international tax attorney; (2) the estate planning attorney; (3) the attorney that knows the integration of Chinese tax law. In addition to the three attorneys, a U.S. international tax accountant will be needed. If the formation of a holding company is also going to be part of the structure, then an attorney that knows the holding company law will also be need to be involved, making five advisor being involved in the transaction. With our company, both of these transaction take one advisor. The objective of our firm is to provide a one stop shopping for closely held owners of Chinese businesses.

具有国际税务经验的会计事务所 International Expertise Accounting Firms

- 大部分美国会计师-擅长于美国人的美国税表
Most Accountants – U.S. Tax Returns for U.S. Persons
- 不具备国际税法的经验
Do Not have the expertise for International Tax
- 四大会计事务所 ➤ 此外的十大事务所
Big 4 Accounting Firm Next 10 Largest Firms
- 个别地区性事务所
Occasionally a regional firm

大部分的美国会计师都没有国际税务的经验，因此中国客户在美国选择的范围很有限，一般在四大会计事务所或此外的前 10 大国际性会计事务所中能够找到。而这些事务所中的国际税务合伙人的收费也非常高，每小时在 500 美元至 1000 美元之间。我们所得合伙人填报美国税表的小时收费标准是 335 美元。

有时，中国客户可以在一个城市里找到一个有着较强的国际税务背景的地区性事务所，但这很难得。另外，对于中国客户来说，判断这些事务所的专业领域是否为自己所需的服务领域也是很难的。

Most U.S. accountants do not have any expertise with international tax issues. This results in a very small market from which the Chinese client to select a U.S. accountant. Typically, this market will be to employ either a Big 4 accounting firm or one of the next 10 largest international accounting firms. Naturally, the cost to employ a international tax partner from one of these firms tends to be high – from \$500 to \$1,000 an hour. As mentioned before, our partner cost to prepare U.S. tax returns is \$335 an hour.

Occasionally, a Chinese client may find a regional firm within a city that has a strong international tax background. Unfortunately, these regional firms are few and far between. Further, it is very hard for a Chinese business person to determine whether they actually have the expertise needed.

中文翻译 Translation - Mandarin

- 不到1%的员工说中文
< 1% of U.S. Law Firm
Chinese

- 附加的翻译费
Added cost of a staff
person to translate

- 我们大部分的文件都有中文翻译本
Many of our documents are translated into Mandarin



c. 翻译费-总服务费中的第三大因素

前面提到了，在美国大型事务所中，一般能够说中文的律师不到 1%，而且他们一般都从事商业诉讼、专利、反倾销诉讼或投资中国的领域。因此在聘请他们时，就会产生额外的中文翻译费，一般至少为每小时 200 美元。

而我们事务所是不对日常沟通的翻译费收取费用的。对于重要的法律文件的修改和新的法律文件的翻译，我们收取每小时 150 元的翻译费。

c. Translation – Mandarin – the Third Tier of the Total Cost

As previously mentioned, usually less than 1% of the attorneys working for large U.S. law firms are Chinese. Further, these one percent Chinese attorneys are usually involved in commercial litigation, patents, antitrust litigation or taking the business to China. These Chinese attorneys are not involved in bringing Chinese closely held businesses to the U.S. Therefore, there is the additional cost to translate any conversations between the Chinese client, the Chinese attorney, and the U.S. law firm. Typically, this will add at least another \$200 per hour.

For oral conversations, we do not charge for the translation time. Further, for many of our legal documents, they are already translated. Conversely, as to major changes to legal documents as well as new legal documents, we similarly charge for translation at the rate of \$150 an hour.

现代技术和全球移动性 Technology and World Mobility



Go to Meeting



Skype

3. 地理位置

有一个中国律师曾在一次演讲活动中问起，如果客户想在俄亥俄州的克利夫兰城市经商，有什么理由不去找当地的律师呢？我回答到，要在除了纽约、旧金山和洛杉矶之外的城市找到中国客户所需的服务领域的律师是很难得。然后我们还论了在这些城市的高额的服务费以及这些大所是否提供所需的服务。第三个中国客户应该考虑选择我们在科罗拉多州丹佛市的事务所的理由是互联网和视频会议技术已经大大降低了面对面开会的需求。我们在和中国客户开会时采用“Go to Meeting”软件，这样客户就能够在他们的电脑上看到我们电脑屏幕上的东西，我也能够在我的电脑上绘制适合他们的商业结构图，让他们能够同步看到，这就如同我们坐在同一个办公室内开会。视频会议也是同样的原理。

另外我们每年来中国三至四次，这样能够和客户在这几次行程中见面。

3 Location

At one seminar in China, a Chinese attorney asked, “If my client is doing business in Cleveland, Ohio, why not use an attorney in Cleveland Ohio?, I mentioned that it would be hard to find the expertise needed by the client in cities other than New York, San Francisco, and Los Angeles. Then we discussed the high costs of using attorneys in these cities and whether even these large law firms provided the services needed. As a third reason to why a Chinese closely held business should consider using our firm in Denver Colorado is that the internet and video conferencing has greatly reduced the needs for face to face meeting. With “Go to Meeting,” my computer screen will appear on the client’s screen in China. I am able to diagram proposed business structures on my screen, and the client can see these diagrams in China just like they were in my office. The same is true with video conferencing.

The next major point is that we come to China three to four times a year. Most of the time we are available to meet with our Chinese clients during one of these trips.