

移民 Immigration



L1

跨国公司工作签证
Business



H1B

工作签证
Employment



EB5

投资移民
Investment

4. 移民

中国公民一般会通过三种签证类型移民美国：L1 跨国公司员工工签证，工作签证和投资移民签证。L1 跨国公司员工签证通常适用于中国公司在美国设立一个持续运营的公司并希望将已在中国公司工作过一段时间的员工调到美国。H1B 工作签证适用于在美国毕业并希望在美国工作的外国公民。EB5 投资移民签证适用于在美国投资 50 万或 100 万美元并能够创造 10 个就业岗位的外国公民。

4. Immigration

A Chinese person typically immigrates to the U.S. under any one of the following three VISAs: an L1 VISA, EB5 Visa, or an H1B Visa. An L1 Visa is when a Chinese person forms a U.S. business and hires a certain number of employees in a successful U.S. business. The H1B is typically used when the child of a Chinese person who graduates from a U.S. university finds employment with a U.S. firm. Finally, an EB5 Visa is an investment Visa where a Chinese person invests \$500,000 or greater in a U.S. business that generates at least 10 U.S. jobs.

Zongbing Li



- **中国律师和美国律师**
Both a Chinese and a U.S. Attorney
- **曾担任前青岛副市长的秘书**
Former Secretary to the Vice Mayor of Qingdao

a. 李宗兵

我们的事务所和李宗兵在这方面建立了业务合作关系，他是来自于青岛的移民律师。

a. Zongbing Li

Our firm co-counsel's with Zongbing Li, who originally came from Qingdao, to process immigration papers.

移民前期的公司权益规划 Pre-Immigration Business Planning



200万美元留存收益
\$ 2 million Retained Earnings

32% 美国所得税
32% U.S. Tax



节省64万美元所得税
\$640,000 Saved

b. 移民的前期规划

中国的公民在中国拥有企业并计划移民美国时，前期的规划是非常关键的。

魏先生在中国有一个制造业公司，留存收益大约为 200 万美元。当魏先生移民到美国之后，从中国公司收到的股息都将需要缴纳美国的所得税，税率为 32% 左右（联邦税 20%，州税 8%，高收入者的医疗附加税 3.8%），得到 64 万美元的美国所得税。

然而，如果魏先生在移民美国之前做了一个特别的税法选择，那么他将能够避免对这些在他拿到绿卡之前挣得的收入缴纳美国的所得税。

b. Pre-immigration Planning

When a Chinese person immigrates to the U.S. and he or she has a Chinese business, pre-immigration planning becomes critical.

Mr. Wei owns a manufacturing firm in China. It has retained earnings of approximately \$2 million. When Mr. Wei immigrates to the U.S., any dividends from the Chinese corporation will be taxed at approximately 32% (federal tax rate 20%, state tax rate 8%, Medicare surtax 3.8%). The U.S. income tax on the Chinese dividend would be \$640,000.

However, if Mr. Wei had made a special election U.S. tax election before coming to the U.S., there would be no tax due on any of the income earned prior to Mr. Wei receiving a green card.

持有非上市公司时的移民规划 Immigration Planning Closely Held Business

中国股份公司的高额留存收益
Chinese Corp. Large Retained Earnings

中国公司的高销售收入
Chinese Corp. High Sales Value



非上市公司
Closely Held

控股公司
Holding Company

离岸信托
Offshore Trusts

c. 中国公司持有人移民前的4种情况

在中国公司的持有人移民美国前至少有4种情况需要在他获得移民身份前进行规划。首先第一个是中国公司累积的大量的留存收益。这在前面一个例子中已经阐述了。第二个是类似的拥有较大的销售额的中国公司并计划在之后将公司的资产出售。第三个是在中国境外设有离岸控股公司的中国公司。在该中国公民移民前也需要对该离岸公进行税务规划。第四个是持有离岸信托和控股公司的情况。这种情况下，也必须要在中国公民移民前对离岸信托的结构进行调整。

c. 4 Key Immigration Issues for a Chinese Business Owner

There are at least four key planning issues when a Chinese Business Owner immigrates to the U.S., and these issues must be planned before the Chinese person becomes a U.S. resident. The first issue of a large amount of retained earnings was already discussed in the previous example. There is a similar problem if the Chinese company has a high sales value and if the assets of the Chinese corporation are later sold. Also, as Chinese business's expands internationally, many times they are owned or have formed an offshore holding company. Similar to the Chinese corporation, offshore holding companies create planning issues that must be addressed before moving to the U.S. Finally, some of the advanced structures have an offshore trust that owns the offshore holding company, that in turn owns the Chinese corporation. This offshore trust structure must also be reviewed.