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Issues about Hiring Employees in the U.S. Company

A U.S. employer may sponsor a prospective or current foreign national employee who is inside or outside the United States and who may qualify under one or more of the employment-based (EB) immigrant visa categories. Generally, aliens with extraordinary ability in the sciences, arts, education, business, or athletics; outstanding professors and researchers; professionals with advanced degree or persons with exceptional ability, can apply an employment-related visa (e.g. H1-B, J-1) which allows the employee to work for a particular employer.

If you plan to sponsor a foreign employee for a work visa, you'll need to fill out an Application for Permanent Labor Certification according to the U.S. Citizenship and Immigration Services website and prepare all the necessary supporting documents. Usually, you can get help from an immigration lawyer.

An U.S. employer should pay both federal payroll tax and state payroll tax. Federal payroll tax includes 6.2% Social Security, 1.45% Medicare, and 6% Unemployment Tax (called FUTA, which applies to the first \$7,000 you paid to each employee during the year). State payroll tax include State Unemployment Tax (called SUTA), which ranges differently from state to state. For example, California SUTA is 1.5%-6.2% based on difference industries and different employee number.

An U.S. employer should pay for their employees via check or direct deposit. According to each state's payroll frequency, the employer must establish a regular payday and pay the employees with all the required withholding.

If you wish to obtain more information or assistance, please visit our official website at www.kaizencpa.com or contact us through the following means:

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Skype: kaizencpa

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SERVICES SCOPE



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