

February 18, 2014 2014-020

United States – Deadline Coming Up for H-1B Visa Petitions for 2015

by KPMG Law LLP – Tax + Immigration, Canada (KPMG Law LLP in Canada is a KPMG International member firm)

flash International Executive Alert

A Publication for Global Mobility and Tax Professionals by KPMG's International Executive Services Practice

Employers that engage foreign workers coming into the United States on H1-B visas are reminded of the rapidly approaching April 1, 2014 "deadline" for the filing of H-1B visa petitions for Fiscal Year 2015. Petitions for the new fiscal year, which starts on October 1, 2014, will be accepted by the government beginning April 1, 2014. U.S. Citizenship and Immigration Services (USCIS) will continue to accept new H-1B petitions after April 1, 2014, but only until the H-1B cap is reached.

Why This Matters

Employers are encouraged to identify any employees who may require H-1B sponsorship, as the cap can be expected to be reached within the first few days after April 1, 2014. Once the H-1B cap has been reached, employers will be unable to file new cap-subject H-1B petitions until April 1, 2015.¹

The numerical cap for H-1B visas continues to limit the number to 65,000, with an additional 20,000 visas available for individuals who have earned a Master's degree or higher from an accredited U.S. educational institution.

Individuals currently employed as F-1 students or J-1 trainees, individuals seeking to change to H-1B from another work status (such as L-1, TN, or E-3), and individuals outside of the United States commonly require new, cap-subject H-1Bs.

If the number of petitions received during the first week of April 2014 exceeds the annual quota, a lottery will be conducted. The first lottery will be limited to those applicants who hold an advanced degree from a U.S. academic institution. If an advanced degree petition is not selected in the advanced degree lottery, it will be included in the lottery for the regular quota.

KPMG Law LLP (Canada) Note

It is important to prepare H-1B petitions as early as possible and well before April 1st so that a complete petition can be submitted to USCIS on the first day that the quota opens.

Employers should finalize their H-1B petition decisions by February 28, 2014. Each petition requires certification by the Department of Labor (DOL) of a Labor Condition Application (LCA). DOL regulations allow for up to seven working days to certify an LCA.² To help ensure an LCA can be obtained for an H-1B filing it is important to commence work on new H-1B petitions as soon as possible.

^{© 2014} KPMG Law LLP, a tax and immigration law firm affiliated with KPMG LLP, each of which is a Canadian limited liability partnership. KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity . All rights reserved. Printed in the U.S.A. The KPMG name, logo and "cutting through complexity" are registered trademarks or trademarks of KPMG International.

This article was originally published in "Preparation of H-1B Visa Petitions for Fiscal Year 2015" in KPMG Law's "Tax + Immigration e-Alert" (January 15, 2014), a publication of KPMG Law LLP, Canada, a KPMG International member firm in Canada. It is republished here with permission.

Footnotes:

1 U.S. Citizenship and Immigration Services (www.uscis.gov).

2 20 C.F.R. Section 655.740(a)(1).

KPMG LLP (U.S.) does not provide any immigration services. For assistance with immigrationrelated matters pertaining to the U.S., please contact your local qualified immigration counsel, or:

Monika V. Szabo, U.S. Immigration Partner, US Immigration Practice Leader, KPMG Law, Canada

Tel.: +1-416-943-0288 x287

E-mail: mvszabo@kpmglaw.ca

The information contained in this newsletter was submitted by KPMG Law LLP in Canada. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Flash International Executive Alert is an IES publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click <u>here</u>. To learn more about our IES practice, please visit us on the Internet: click <u>here</u> or go to <u>http://www.kpmg.com</u>.

^{© 2014} KPMG Law LLP, a tax and immigration law firm affiliated with KPMG LLP, each of which is a Canadian limited liability partnership. KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. The KPMG name, logo and "cutting through complexity" are registered trademarks or trademarks of KPMG International.