



AMERICAS CONEXION

BUSINESS PLAN – EB2 NIW

Luiz Maciel de Andrade

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WELCOME

This document depicts the journey through the business life of Americas Conexion, a strategic consulting firm focused on nearshoring, supply chain optimization, digital transformation, and cross-border execution across the Western Hemisphere.

Led by Jorge Luiz Maciel de Andrade, an economist and business strategist with experience in finance, operations, sales, and supplier management, Americas Conexion will support mid-market and enterprise clients seeking more resilient supply networks, stronger vendor governance, and better-aligned regional growth strategies in the United States and Latin America.

The sections ahead, organized to allow a comprehensive view of the company, depict an endeavor that is ambitious yet feasible and sustainable. One that will reward employees, clients, and vendors, in addition to making a wide range of contributions to the communities it serves and the country as a whole.



I. Schneider

1

THE ENTREPRENEUR AND
THE ENDEAVOR

1.1 INTRODUCTION

WITH FOCUS ON SUPPLY CHAIN RESILIENCE, AMERICAS CONEXION WILL SUPPORT OPERATIONAL EFFICIENCY AND BROADER ECONOMIC RESILIENCE IN THE U.S. MARKET

In an increasingly dynamic and competitive business environment, efficient supply chain management has become a key factor in the success and sustainability of organizations. Companies that optimize their logistics and production processes not only reduce costs and improve operational efficiency but also increase their ability to adapt to market demands. As a result, the supply chain ceases to be merely an operational area and begins to play a strategic role in creating value and strengthening companies' competitive position.¹ The U.S. supply chain industry generated an estimated \$16.5 billion in revenue in 2025, supported approximately 87,836 jobs, and included about 7,116 businesses, reflecting both its scale and its growing relevance to the broader economy.² At the same time, the expansion of digital commerce continues to intensify demand for more responsive supply networks: U.S. retail e-commerce sales reached \$365.2 billion in the fourth quarter of 2025 on a not adjusted basis, while adjusted e-commerce sales rose 5.3% year over year.³ Together, these dynamics reinforce the importance of advisory capabilities that can improve fulfillment, transportation coordination, inventory decisions, and end-to-end operational performance.

Even so, the sector is operating in an environment marked by persistent volatility, tighter performance expectations, and greater

managerial complexity. The Global Supply Chain Pressure Index continues to track transportation and manufacturing conditions as a measure of worldwide supply chain stress, underscoring the fact that disruption remains a live strategic concern rather than a temporary shock. In parallel, the total business inventories-to-sales ratio stood at 1.35 in January 2026, down from 1.40 a year earlier, signaling continued pressure on firms to balance leaner inventories with service reliability, working-capital discipline, and continuity of supply. This environment increases the value of specialized advisory support capable of improving visibility, governance, and decision-making across complex operating models.⁴

One of the structural shifts of industry is the growing relevance of regional supply chain redesign across the Americas

A second structural shift is the growing relevance of regional supply chain redesign across the Americas. For instance, Mexico is the seventh-largest automobile producer in the world, and its automotive sector is anticipating new supply chain opportunities and inward investment resulting from the United States-Mexico-Canada Agreement and trends in

¹ <https://revistatopicos.com.br/>

² OD4881 Supply Chain Management Services in the US Industry Report – Sep 2025

³ <https://www.census.gov/retail/ecommerce.html>

⁴ <https://www.newyorkfed.org/research/policy/gscpi#/overview>

nearshoring. (U.S. Department of Commerce) These developments point to a broader market gap: many U.S. companies do not merely need transactional logistics support, but rather strategic guidance on supply chain footprint optimization, vendor selection, regional partnerships, and the digital tools required to manage cross-border execution with greater transparency and control.⁵

That gap is becoming more consequential as the labor market also signals sustained demand for supply chain expertise. Employment of logisticians is projected to grow 17% from 2024 to 2034, with about 26,400 openings per year on average.⁶ In practical terms, the challenge facing many organizations is no longer limited to moving goods efficiently; it increasingly involves redesigning supply networks that are resilient, digitally enabled, regionally diversified, and financially sustainable. This broader need creates space for consulting models that combine strategic planning, digital transformation, and supply chain optimization to help businesses reduce exposure to overseas concentration, improve operational agility, and strengthen long-term competitiveness.

Against this backdrop, the U.S. market presents a clear need for specialized advisory support capable of helping businesses respond to supply chain instability, regional sourcing shifts, and rising digital and operational demands with greater precision and consistency. As companies seek to improve resilience, visibility, and execution across increasingly interconnected networks, the relevance of strategic, technology-enabled, and regionally informed consulting continues to grow. This context establishes a strong foundation for an endeavor designed to address concrete business inefficiencies while also supporting broader operational reliability and economic adaptability.



1.2 THE ENTREPRENEUR

This Business Plan outlines the proposed U.S. endeavor conceived by Luiz Maciel de Andrade, an accomplished economist and business strategist with over a decade of specialized experience across finance, sales, operations, and supply chain-related functions in multinational and cross-border environments. Through AMERICAS CONEXION, Mr. Maciel will offer expert consulting services

⁵ <https://www.trade.gov/country-commercial-guides/>

⁶ <https://www.bls.gov/ooh/business-and-financial/logisticians.htm>

focused on supply chain, particularly for mid-market and enterprise clients seeking to strengthen sourcing, vendor governance, and cross-border execution throughout the Western Hemisphere.⁷

This endeavor will not only establish a successful consulting firm but will also address significant national interests within the United States by strengthening supply chain resilience, supporting regional diversification, improving operational transparency, and contributing to workforce development.

1.2.1 A VISIONARY ECONOMIST POISED FOR U.S. IMPACT

Luiz Maciel brings an academic background that is directly compatible with the analytical and strategic nature of the proposed undertaking. He holds a Bachelor of Science in Economics from the United States Air Force Academy, a Specialist degree in Financial Management from Universidad Nacional de Buenos Aires, Argentina, and a Master of Business Administration from the same institution. This combination gives him a strong foundation in economic analysis, corporate finance, strategic planning, and performance management, central to a consulting practice designed to guide companies through supply chain redesign, cross-border growth, and technology-enabled transformation. His U.S.-based undergraduate formation also strengthens his familiarity with American academic standards and business environments, adding practical value to a firm that will operate from Miami and serve clients across the United States and Latin America.

Beyond his formal education, Mr. Maciel has built a career that integrates financial discipline, commercial execution, operational planning, and supplier-facing management. Rather than being limited to one narrow specialty, his trajectory reflects a rare convergence of capabilities that is particularly relevant. He is fully prepared to assess cost structures, evaluate vendor relationships, redesign operational models, support digital implementation, and connect those decisions to measurable business outcomes. His professional history shows repeated responsibility for these types of functions, which substantially strengthen his ability to lead a consulting platform centered on nearshoring, supply chain resilience, and regional execution.

His current role at Royal Bank of Canada is especially important in demonstrating that he is well prepared to advance the proposed endeavor. As Advisor, he has been responsible for managing vendor relationships through the full contract and vendor lifecycle, while aligning those relationships with enterprise objectives, financial plans, and risk considerations. In that capacity, he managed major technology vendors, overseeing engagements with a total spend of approximately \$30.0 million and \$61.5 million, respectively. He also provided advisory support that generated approximately \$1.9 million in IT delivery savings in 2022. This experience will be highly transferable to AMERICAS CONEXION, likewise supporting companies in supplier selection, vendor risk

⁷ A CV with further details on Mr. Maciel professional and academic backgrounds is attached to the records.

management, contract structuring, and performance oversight across complex operating environments.

Mr. Maciel also offered direct U.S.-market and business development experience through his work with Belkins, a Dover-based B2B lead generation agency focused on outsourced sales development and appointment setting. As Sales Manager, he was responsible for account management, business planning, sales planning, and operational coordination with the Director of Operations, including needs assessments, performance reviews, and capacity planning. Among his accomplishments, he built \$3.2 million in pipeline opportunities for Navigator Business Solutions, with five pending deals valued at approximately \$1.5 million, and opened new accounts. This record is particularly relevant for his future role as AMERICAS CONEXION's Managing Partner, relying not only on technical competence, but also on the ability to generate demand, structure client-facing solutions, and convert strategic advisory into commercially viable engagements in the U.S. market.

Earlier in his career, Mr. Maciel served as Business Controller at Novartis, where he performed financial controlling across budgets, forecasts, revenue, OPEX, CAPEX, inventory management, working capital, and cash flow. He built the Diagnostics Division's five-year business plan, supported the portfolio selling strategy, and implemented a Sales and Operations Planning process to integrate sales and logistics functions. The results were measurable: the business plan contributed to a 3.2% increase in revenue in the molecular portfolio, operating margin increased by 6.2% through cost discipline and importation efficiencies, and accounts receivable days were reduced from 81 to 73. These outcomes show that his work has consistently gone beyond analysis alone; it has produced practical gains in revenue performance, margin improvement, process coordination, and financial exposure reduction.

His commercial experience also adds an important dimension to the proposed endeavor. In prior roles at Philip Morris International, he led account strategies, expanded product footprint in the Colombian market, achieved exclusivity with D1, opened five new distributor accounts in Bogota, Cali, and Medellin, and supported a rollout strategy that reached 91 million sticks sold within only two years of operation. These achievements reflect competence in channel development, market penetration, portfolio design, inventory-oriented planning, and execution across distributed networks. AMERICAS CONEXION will benefit from this background as nearshoring and supply chain consulting require not only analytical rigor but also a practical understanding of how products, channels, suppliers, and regional partnerships are developed and scaled.

Mr. Maciel also stands out for his ability to connect executive practice with knowledge transfer. His experience as a university professor in Logistics Management at Universidad Santo Tomas reinforces his capacity to communicate complex operational concepts, train others, and structure practical learning around supply chain decision-making. His teaching background strengthens both the delivery model of the firm and its future contribution to workforce development through training, internships, and structured client support.

His profile is further reinforced by his financial commitment to the new U.S. firm and by a business model closely aligned with his own professional track record. AMERICAS CONEXION's services are rooted in functions he has already performed throughout his career. In addition to his measurable achievements, his academic background, teaching experience in Logistics Management, and professional recognitions—including the Inbound Sales Certificate and the Frictionless Sales Certificate —reflect the continuation and consolidation of capabilities he has already developed over time. This continuity between past performance and future execution strengthens the viability of the project and Mr. Maciel's ability to generate meaningful business impact in the United States.

The United States will benefit not merely from the work of another supply chain consultant, but the implementation of this specific founder-led platform by a professional whose record is directly aligned with its execution. AMERICAS CONEXION is structured to combine nearshoring strategy, supplier qualification, financial optimization, digital enablement, and cross-border operating support within a single advisory model, and Mr. Maciel's background matches that structure in practical terms. His experience managing large vendor relationships, building pipeline and U.S.-market, improving planning, margins, and working-capital performance, and executing distributed commercial strategies supports a consulting model grounded in financial discipline, vendor governance, commercial development, and operational follow-through. In that sense, the gains would not be abstract: a specifically configured endeavor, led by a founder whose cross-functional record makes the undertaking more credible, more executable, and more likely to generate the supply chain, sourcing, and coordination benefits described throughout this Business Plan.

1.3 THE ENDEAVOR

AMERICAS CONEXION will be a Miami-based strategic consulting firm dedicated to a defined undertaking: helping mid-market and enterprise clients redesign supply chains, reposition sourcing and operating footprints toward Latin America, and improving execution across cross-border networks in the Western Hemisphere. Its focus will lie in nearshoring strategy, supplier identification and risk management, supply chain financial optimization, digital enablement, and cross-border operating support for companies seeking greater control, resilience, and regional integration.

The undertaking will combine business strategy, digital transformation, and supply chain optimization within a single advisory model. Its core services will help clients assess sourcing and location options, structure vendor networks, measure the financial effects of supply-chain decisions, and strengthen visibility through digital tools that support forecasting and execution. Rather than addressing these issues separately, the model will integrate sourcing, financial analysis, operational redesign, and technology deployment in a coordinated service structure.

Its primary targets will be mid-market and enterprise clients in the U.S. and Latin America facing complex transformation demands and seeking stronger supply chain resilience, operational agility, and cross-border coordination. AMERICAS CONEXION will serve organizations that require more than just transactional logistics support and that do not find the personalized support they need from global consulting firms. Mr. Maciel will offer a portfolio of services led by senior professionals, faster execution, and a strong emphasis on measurable financial results.



The undertaking will also follow a clear implementation logic. Operating from Miami, AMERICAS CONEXION will use its geographic position to support regional partnerships, scalable nearshoring initiatives, and cross-border execution connected to Latin America. Its service model will combine vendor selection, operational redesign, digital enablement, and ongoing transformation oversight, including managed advisory support such as executive technology advisory and continuous supply chain guidance. Together, these elements will define a consulting platform built to support sourcing shifts, regional expansion, and supply chain redesign with closer operational follow-through.

Assumptions / Disclaimers

The company has not been registered yet; therefore, the corporate name may change in the future.

A PORTFOLIO ALIGNED WITH NATIONAL INTEREST

The proposed business will align with current U.S. priorities related to supply chain resilience, risk visibility, and more reliable regional production networks. The U.S. Department of Commerce has identified supply chain resilience as a strategic priority and, in 2024, announced new actions through its Supply Chain Center, including the SCALE diagnostic tool to assess structural supply chain risk across the U.S. economy. AMERICAS CONEXION's core services will support efforts to assess structural risk, diversify suppliers, strengthen governance, and advance regional sourcing strategies with greater operational visibility. Its emphasis on digital enablement and vendor oversight will also align with broader federal concern over supply chain security and the resilience of the digital economy.⁸

⁸ <https://www.commerce.gov/>

The endeavor will also connect to the broader reconfiguration of production and sourcing across Latin America and the Caribbean, rather than to one market alone. According to 2022 statistics from the Inter-American Development Bank, Nearshoring could add an estimated \$78 billion in annual exports to the region in the near and medium term, with opportunities distributed across sectors such as automotive, textiles, pharmaceuticals, and renewable energy.⁹ Mexico remained the United States' top trading partner in goods in February 2026, accounting for 16.3% of total U.S. goods trade. Brazil, in turn, stands out as one of the largest markets for advanced manufacturing technologies in Latin America, with that market projected to reach \$9 billion by 2030. Colombia continues to offer practical advantages tied to its geographic proximity to the United States and dense business links with North America. The Dominican Republic also remains relevant through an economy supported in part by Free Trade Zone manufacturing and regional trade activity.¹⁰ Within that setting, a consulting platform focused on nearshoring strategy, supplier qualification, financial optimization, and digital supply chain execution may support broader outcomes such as stronger sourcing discipline, improved continuity of supply, higher operational efficiency, and more resilient commercial links across the Western Hemisphere.

1.3.1 INVESTMENT

Luiz Maciel de Andrade will invest \$200,000 in AMERICAS CONEXION. The amount will be composed of an initial investment of \$100,000 and \$100,000 in additional funds invested in the following years, as shown in the schedule below.

Investment composition	Year 1	Year 2	Year 3	Year 4	Year 5	Accumulated Year 1-5
Luiz Maciel de Andrade	\$ 100.000					\$ 100.000
Retained earnings			\$ 25.000	\$ 25.000	\$ 50.000	\$ 100.000
Grand Total	\$ 100.000		\$ 25.000	\$ 25.000	\$ 50.000	\$ 200.000

Under normal business conditions, the \$100,000 invested as paid-in capital should be sufficient to cover the expenses associated with the initial company incorporation and settlement, the procurement of the initial operational infrastructure, and other related pre-operational expenses.

It will also provide a financial cushion to support any period of negative cash flow, a risk to be mitigated in any startup planning, since it is commonly expected in the early business stages.

⁹ <https://www.iadb.org/en/news/nearshoring-can-add-annual-78-bln-exports-latin-america-and-caribbean>

¹⁰ <https://www.census.gov/foreign-trade/statistics/highlights/topcm.html>

1.3.2 OWNERSHIP AND GOVERNANCE

Luiz Maciel de Andrade will be the sole owner of AMERICAS CONEXION.

Shareholder	Interest
Luiz Maciel de Andrade	100%

Mr. Maciel has set the highest Business Principles for AMERICAS CONEXION. The firm will be guided by a client-oriented **Mission** and will carry out business relying on a clear Vision and grounded in unnegotiable corporate **Values**.

MISSION

We guide companies through supply chain redesign, nearshoring decisions, digital transformation, and cross-border execution with strategic clarity, operational discipline, and measurable financial focus.

VISION

We become a trusted consulting partner for organizations seeking more resilient, transparent, and regionally integrated supply chains across the United States and Latin America.

CORE CORPORATE VALUES

Precision



We approach each engagement with analytical rigor, careful assessment, and disciplined execution, ensuring that strategic decisions are supported by sound operational and financial reasoning.

Agility



We respond to complex business challenges with speed, adaptability, and practical judgment, helping clients move from planning to execution with greater confidence.

Integrity



We conduct our work with transparency, accountability, and professional ethics, building relationships grounded in trust, consistency, and responsible decision-making.

Alignment



We connect strategy, operations, technology, and financial objectives so that each recommendation supports coherent execution and long-term business performance.

1.3.3 PRODUCTS, SERVICES, SOLUTIONS

AMERICAS CONEXION will offer a focused portfolio of consulting services designed to help companies strengthen supply chain resilience, improve cross-border execution, and support transformation decisions with stronger financial, operational, and digital foundations. The offer combines strategic planning, supplier and risk analysis, financial modeling, digital enablement, and regional market support, creating an integrated advisory platform for clients navigating sourcing shifts, operational complexity, and expansion across the Western Hemisphere.

SERVICE DESCRIPTION



Nearshoring Strategy & Execution Advisory: End-to-end advisory support designed for organizations relocating or redesigning supply chains across Latin America. This service covers country screening, site analysis, cost comparison, sourcing logic, and implementation sequence, helping decision-makers evaluate alternatives with greater clarity and discipline. The scope also includes roadmap development for phased execution, allowing clients to reduce dependence on higher-risk overseas markets while aligning footprint decisions with operational needs, supplier capacity, and long-term business goals. Its value lies in turning nearshoring from a broad intention into a structured and actionable transition process.



Supplier Identification & Vendor Risk Management: Structured support for building qualified supplier networks across the Western Hemisphere with stronger visibility over risk, reliability, and continuity. The service includes supplier mapping, due diligence, commercial and operational screening, contract support, and risk assessment frameworks tailored to the client's sourcing priorities. Particular emphasis is placed on vendor credibility, compliance, and resilience, enabling organizations to make better-informed procurement decisions while reducing exposure to disruption, underperformance, or concentration risk. The result is a more disciplined supplier base supported by clearer governance and stronger execution safeguards.



Supply Chain Financial Optimization: Advanced financial modeling developed to improve decision-making across sourcing, logistics, and operating cost structures. This service examines total land cost, working capital dynamics, pricing structures, inventory implications, and logistics-related expenses, helping clients identify where margins can be protected or improved. By combining financial analysis with supply chain priorities, the offer supports decisions that are both operationally sound and economically efficient. Its core attribute is the ability to translate complex movement, procurement, and fulfillment variables into practical financial insight that supports stronger planning, cost control, and capital discipline.



Supply-chain Digital Transformation: Advisory support centered on the digital tools that improve supply chain visibility, coordination, and decision quality across distributed operations. The scope includes ERP optimization, data analytics, visibility platforms, and related systems that enhance forecasting, transparency, and real-time monitoring. This service focuses on practical digital enablement tied to operational priorities and execution needs. Its distinguishing feature is the integration of process understanding with technology adoption, allowing organizations to strengthen control, improve responsiveness, and support more accurate decisions across increasingly complex supply networks.



Cross-Border Operations & Market Entry Support: Strategic guidance for companies establishing or scaling operations in Latin America while maintaining alignment with U.S. commercial objectives. This service addresses regulatory navigation, tax-efficient structures, partnerships, and go-to-market planning, with attention to the operational realities of cross-border growth. The work is designed to support a smoother market entry process by reducing uncertainty around local execution and helping clients structure expansion with greater coherence. Its main strength is the combination of strategic and practical support required to move from regional ambition to an operating model that is scalable, compliant, and commercially grounded.

PRICING

The following schedule includes estimated average prices for the most significant items in the portfolio. The usual commercial variables, such as bid volume, payment conditions, or lead time, will influence the actual prices charged to AMERICAS CONEXION customers.

Product / Service		Billable Unit	Sales Price (unit)
commercial name / description	nickname		
Nearshoring Strategy & Execution Advisory	Nearshoring Advisory	std hour	\$ 300
Supplier Identification & Vendor Risk Management	Vendor Management	std hour	\$ 250
Supply Chain Financial Optimization	Supply Chain Optimization	std hour	\$ 320
Supply-chain Digital Transformation	Digital Transformation	std hour	\$ 180
Cross-Border Operations & Market Entry Support	Cross-border Op. Support	std hour	\$ 160

1.3.4 SETUP AND EXPANSION

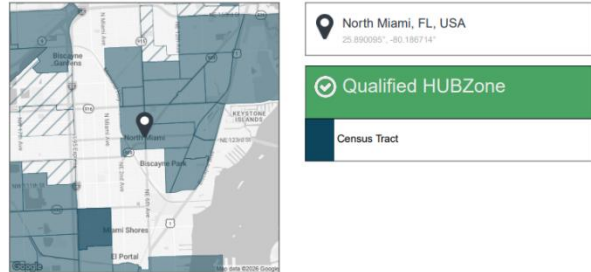
To ensure smooth business implementation, Mr. Maciel has projected the process in the sequence of steps shown in the following chart. It includes tasks already completed (blue) and ongoing and yet to be started (pink).



GO TO MARKET – YEAR 1

NORTH MIAMI, FL

North Miami will provide the firm with an efficient base for a business model centered on cross-border coordination, regional partnerships, and Western Hemisphere supply chain advisory. Located within Miami-Dade County, the office will benefit from the county’s role as a hemispheric trade platform and from PortMiami’s position as the Cargo Gateway of the Americas, with more than 1.1 million cargo TEUs and an estimated \$61 billion in annual economic impact.¹¹ AMERICAS CONEXION will use that environment to support U.S. clients managing Latin America-facing operations, supplier relationships, and nearshoring initiatives from a market with strong international connectivity and direct exposure to trade and logistics activity.¹²



EXPANSION PLAN

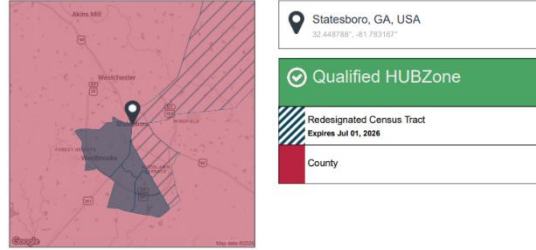
YEAR 3 – STATESBORO, GA

Statesboro will add a different advantage to the expansion plan: proximity to a fast-changing logistics and manufacturing corridor in the Southeast. The city describes itself as a regional

¹¹ <https://www.miamidade.gov/portmiami/home.page>

¹² <https://www.miamidade.gov/resources/international-trade/documents/2024-2025-annual-report.pdf>

economic hub located about 10 miles from Interstate 16. At the same time, the Statesboro-Bulloch 2045 Transportation Plan notes that freight traffic is expected to increase significantly because of activity linked to the Hyundai Metaplant and its suppliers, as well as growing flows associated with the Port of Savannah.¹³ That setting will support the firm’s work in supplier mapping, operating-model design, and regional execution by placing it near emerging industrial activity without the cost structure of a larger metro market.



YEAR 5 – HOUSTON, TX

Houston will extend the firm’s reach into one of the country’s most important trade, energy, and industrial centers. Port Houston ranks first among U.S. ports in foreign waterborne tonnage, handling 220.1 million short tons in 2024, and represented \$222.5 billion in foreign cargo value in 2023.¹⁴ Latin America accounted for about \$44.9 billion of that trade value in 2024, reinforcing Houston’s relevance to cross-border commercial flows in the hemisphere.¹⁵ For AMERICAS CONEXION, that location will support client access in energy, logistics, and industrial networks while strengthening the firm’s ability to advise on supplier diversification, nearshoring execution, and more resilient supply-chain structures at scale.

1.3.5 FINANCIAL SNAPSHOT

The schedule below summarizes the AMERICAS CONEXION 's main financial indicators.

Investment	\$200 thousand
Revenue	\$5.4 million
EBITDA	\$1 million
Payback	Year 3
Net Income	\$670 thousand
Taxes	\$1.3 million

¹³ <https://www.statesboroga.gov/>

¹⁴ <https://porthouston.com/about/our-port/statistics/>

¹⁵ <https://porthouston.com/wp-content/uploads/2025/05/PHA-ACFR-2024.pdf>



I. schneider

2

BENEFITS

FOR THE U.S.

2.1 BENEFITS PRODUCED BY THE ENDEAVOR

AMERICAS CONEXION'S CONTRIBUTION TO THE U.S. WILL EXTEND BEYOND CLIENT OPERATIONS INTO STRONGER SUPPLY CHAIN RESILIENCE, REGIONAL EFFICIENCY, AND MORE RELIABLE COMMERCIAL LINKS ACROSS THE WESTERN HEMISPHERE.

AMERICAS CONEXION will generate value for its clients by helping them make better sourcing decisions, qualify suppliers more rigorously, and operate with greater visibility across cross-border networks. Those gains may also extend beyond the client level when stronger supplier discipline, better vendor governance, and lower concentration risk reduce the likelihood of disruption across broader commercial networks. The U.S. Department of Commerce has treated supply chain resilience as a strategic priority and launched the SCALE diagnostic tool to assess structural supply chain risk across the U.S. economy, underscoring the broader importance of supplier diversification, risk

visibility, and continuity of supply. Within that policy setting, the proposed endeavor may support more stable commercial relationships and more reliable operating conditions across the markets in which its clients participate.⁸

Its benefits will also extend to market efficiency and economic activity. The 2021–2024 Quadrennial Supply Chain Review states that strengthening supply chains through investment and coordinated policy has been effective and beneficial to the economy, including through supply chain healing that helped bring down inflation. In practical terms, advisory work that improves sourcing discipline, working-capital decisions, digital visibility, and operating-model design may help clients respond more quickly to disruptions, allocate capital more efficiently, and execute regional supply arrangements with fewer delays and less friction. When those improvements are repeated across multiple engagements, the effects may reach beyond individual projects and support steadier procurement, better inventory planning, and more dependable delivery performance across connected markets.¹⁶

Mr. Maciel's endeavor will also support a broader regional shift that is increasingly relevant to U.S. competitiveness. The OECD's Latin American Economic Outlook 2025 notes that the reconfiguration of global value chains, together with nearshoring and friendshoring, creates opportunities for production

¹⁶ <https://www.trade.gov/sites/default/files/2025-01/20212024-Quadrennial-Supply-Chain-Review.pdf>

transformation across Latin America and the Caribbean.¹⁷ Within that context, a consulting platform dedicated to nearshoring strategy, supplier qualification, financial optimization, and digital execution may help U.S. companies engage regional production networks with greater structure and lower execution risk. That, in turn, may strengthen continuity of supply, improve cross-border coordination, and reinforce commercial links that matter to the broader economy.

A further benefit will lie in capability building. Employment of logisticians is projected to grow 17% from 2024 to 2034, with about 26,400 openings per year on average, reflecting the increasing complexity of supply planning, coordination, and execution.⁶ In that environment, AMERICAS CONEXION's senior-led

advisory model may help client teams adopt stronger planning methods, more disciplined vendor oversight, and more effective digital tools. The result is not limited to external recommendations; it may also improve internal decision-making capacity within organizations involved in sourcing, logistics, and regional growth initiatives. Over time, that kind of support may strengthen workforce effectiveness while helping businesses operate with greater resilience and managerial clarity.

This Business Plan unveils well-grounded projections that demonstrate the potential of Luiz Maciel's endeavor. It foresees outcomes that, in addition to rewarding himself and the staff of AMERICAS CONEXION, will be relevant for the U.S. in many ways.

2.2 CSR PROGRAM

THE GOODNESS FLOW PROGRAM

AMERICAS CONEXION will implement The Goodness Flow Program as its Corporate Social Responsibility (CSR) initiative, beginning in Year 2. The program will adapt the firm's knowledge of supply chain coordination, inventory organization, and operational planning to support nonprofit and community-serving organizations that depend on reliable distribution practices to deliver essential goods. Its purpose will be to strengthen how these organizations receive, organize, track, and distribute food, hygiene items, school supplies, donated materials, and other necessities in the communities served by the firm's future locations.



¹⁷ https://www.oecd.org/en/publications/latin-american-economic-outlook-2025_80e48de5-en/full-report/towards-strong-production-transformation-strategies_9f9e9710.html

The initiative will focus on nonprofit managers, program coordinators, and logistics or operations staff working in food assistance programs, community distribution centers, faith-based outreach organizations, and other social support entities. Over the four-year implementation period, the program is expected to directly benefit about **60 professionals**, generally between 25 and 65 years old, whose work supports low-income households and other vulnerable populations. By improving internal organization, stock visibility, and delivery routines, the program is expected to **indirectly benefit approximately 2,000 to 2,500** community members who rely on those organizations for essential goods and services.

Its activities will include short pro bono assessments, practical workshops, and simplified operational guidance tailored to the realities of nonprofit organizations with limited resources. Rather than replicating a commercial consulting engagement, the program will translate supply chain principles into accessible tools that help community organizations reduce waste, improve stock control, organize flows more efficiently, and respond more consistently to local demand. This approach keeps the initiative aligned with the firm's expertise while extending its social value beyond the business community.

To expand reach and implementation capacity, AMERICAS CONEXION will seek partnerships with local food banks, community distribution centers, municipal social support entities, faith-based outreach organizations, and nonprofit coalitions in North Miami, Statesboro, and Houston. The initiative will operate with a total budget of approximately \$80,000 to \$85,000 over four years, a scale consistent with the projected size of the business and the practical nature of the program. In this way, the Goodness Flow Program will reinforce the firm's commitment to operational efficiency, community support, and responsible business engagement without overlapping with its internship or commercial advisory activities.



2.3 POSITIVE IMPACT ON EMPLOYMENT

Bringing employment opportunities for U.S. workers will be another area where Luiz Maciel's endeavor will make a sizable contribution. As demonstrated ahead in this subsection, by the fifth year of business, AMERICAS CONEXION will have given rise to 33 new job opportunities, considering direct and indirect employment.

Definitions

Direct Employment

Direct Employment is the number of full-time and part-time employees at the organization based on the total jobs.

Indirect Employment

Indirect employment is the additional jobs created due to the organization's economic impact. Local companies that provide goods and services to an organization increase their employees as purchasing increases, thus creating an employment multiplier.¹⁸

DIRECT JOBS

For the purpose of this Plan, Direct Jobs may include contractors' personnel in addition to internal staff.

The recruitment will progress in accordance with the staff planning set out in Section 5, completing the estimated 21 direct job positions. Due to AMERICAS CONEXION's business nature, most of these opportunities will be to fulfill qualified job positions.

INDIRECT JOBS

According to the *Economic Policy Institute*, each industry has backward linkages to economic sectors that provide the materials needed for the industry's output, and each industry has forward linkages to the sectors where the industry's workers spend their income.

Therefore, in addition to the jobs directly hired by the firm, many indirect jobs may also be supported by that industry. The subtraction (or addition) of jobs and output in industries with strong backward and forward linkages to other economic sectors may produce large ripple effects.

In the *Updated Employment Multipliers for the U.S. Economy*¹⁹, a study published by the Institute in 2019, Josh Bivens calculated employment multipliers by industry, updating earlier studies by Bivens (2003) and Baker and Lee (1993).

COMBINED JOB SCHEDULE

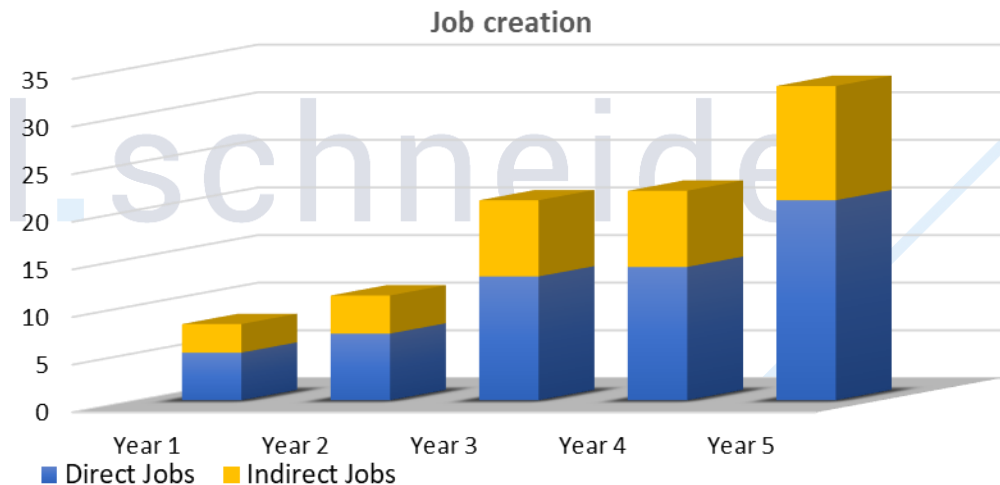
The number of Indirect Jobs in the following table results from a 54.6 multiplier factor; that is, 54.6 indirect per 100 direct jobs. Section 5 discusses the rationale behind calculation and the multiplier-factor selection. The following table consolidates both categories.

¹⁸ The University of Alabama at Birmingham - www.uab.edu/impact/about-us/definitions

¹⁹ Bivens, Josh. 2003. "Updated Employment Multipliers for the U.S. Economy." Economic Policy Institute Working Paper no. 268

Job Creation	Year 1	Year 2	Year 3	Year 4	Year 5
North Miami	5	7	8	8	8
Statesboro			5	6	7
Houston					6
Direct Jobs	5	7	13	14	21
Indirect Jobs	3	4	8	8	12
Total job creation	8	11	21	22	33

The chart below, in turn, allows an overview of the time scheduled in the job creation process.



LABOR QUALIFICATION

Mr. Maciel is committed to making AMERICAS CONEXION an environment where people can grow and develop their competencies. In line with that premise, diverse initiatives have been planned to attract and retain a high-profile team of experienced professionals and talented youths. Among these initiatives, the AMERICAS CONEXION Internship Program stands out.

The internship and traineeship program aims to bridge the gap between academic theory and professional practice, allowing students and young workers to gain practical experience in various aspects of supply chain consulting, business strategy, and digital transformation fields.

The participants will be able to work closely with seasoned professionals and get involved in projects related to supplier analysis, operational planning, market research, process improvement, and

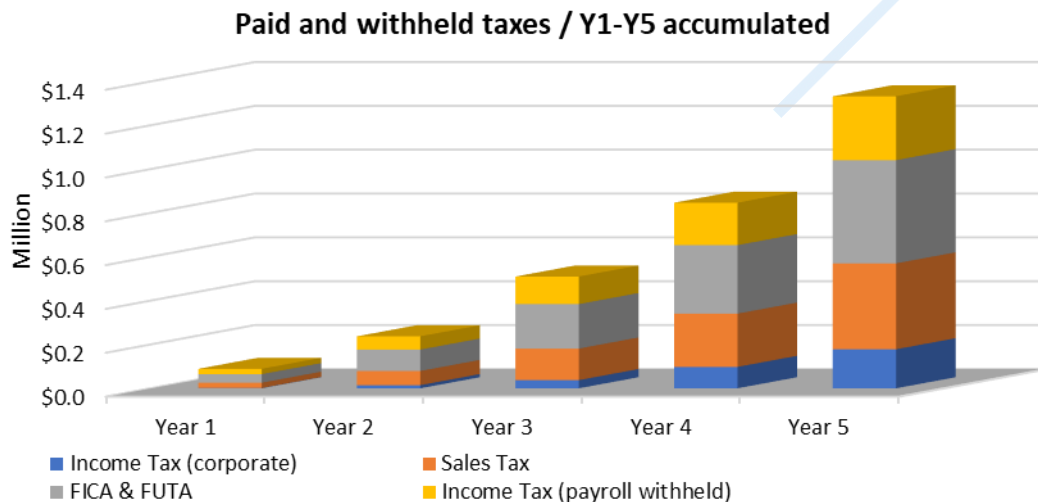
cross-border business support. The program will enhance the participants' practical skills and deepen their technical knowledge by providing access to real-world applications and top-notch technologies. It will also foster a comprehensive understanding of the industry's dynamics by facilitating interactions with industry players in the supply and distribution chains. This exposure will cultivate a deep understanding of the work environment and enable participants to build valuable industry contacts. Training sessions included in the program will be specifically designed to develop knowledge of the work environment's fundamental characteristics and refine skills crucial for future professional growth.

2.4 CONTRIBUTION TO THE ECONOMY

Mr. Maciel's endeavor will positively contribute to the economy from various angles besides the generation of jobs already debriefed.

TAXES

Taxes will be a relevant area of contribution. Even in the earliest stage of its business life; that is, in the five initial business years, the endeavor will produce about \$1.3 million in taxes, made up as shown in the following chart.



Each of the taxes above has been estimated using the latest rates published by the relevant government body or agency, such as the IRS or the diverse state laws on sales taxation. Section 6 offers detailed calculation rationale.

GDP AND DISPOSABLE INCOME

In the same 5-year period, the firm will also sustain other streams that, besides the taxation, will contribute to the national economy, the most relevant being:

NEW REVENUE

Even with the conservative scenario used in this BP, AMERICAS CONEXION is expected to produce \$5.4 million in new revenue.

SALARIES AND WAGES

Moreover, the company will have paid \$2.9 million in salaries and wages, a direct contribution to the disposable income of American families.

2.4.1 BUSINESS FROM HUBZONES: DOUBLING THE CONTRIBUTIONS

The HUBZone program is a pivotal strategy for fostering economic growth and addressing labor shortages in historically underutilized business zones. The program stimulates business development and creates substantial employment opportunities within these areas.²⁰

Moreover, companies participating in the HUBZone program are strongly encouraged to implement internship and traineeship programs. These initiatives are critical for integrating students and young workers into the workforce, providing them with essential hands-on experience that bridges the gap between academic studies and professional practice.

By nurturing this new talent, businesses can effectively expand their workforce with individuals who are trained in the latest industry practices and are also deeply familiar with the specific challenges and opportunities within HUBZones. This strategic approach to workforce development helps to alleviate immediate staffing shortages. It ensures a sustained influx of skilled labor poised to drive future growth and innovation in the sector.

In addition, partnering with HUBZone businesses directly contributes to the economic upliftment of underutilized areas. These businesses help build local economies by providing jobs and paying taxes that support essential community services like schools and law enforcement. This not only aids in improving these areas' economic fabric but also enhances their residents' quality of life. It can also attract further investments to the area, fostering a cycle of economic growth and revitalization.



²⁰ www.sba.gov/federal-contracting/contracting-assistance-programs/hubzone-program



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3

INDUSTRY AND MARKET

ANALYSIS

3.1 INDUSTRY OUTLOOK

ADVANCEMENT IN SUPPLY CHAIN SOFTWARE AND PREVALENT GROWTH IN THE MANUFACTURING SECTOR BOOSTS INDUSTRY GROWTH.

Supply chain management companies benefited from robust growth amid a boom in the number of businesses, corporate profits and manufacturing investment. When businesses expand, they use supply chain management companies to ensure that they can maintain profit and quality shipping standards for their customers.

Improvements in supply chain technology spurred growth as services have become more seamless and efficient, attracting customers. Advancements in software have been somewhat of a double-edged sword for supply chain management companies, as supply chain management software has advanced and become more user-friendly, enabling clients to manage supply chains internally. Geopolitical instability amid conflicts in Europe and the Red Sea in 2022 and 2023 provided extra demand, as clients sought to navigate higher shipping uncertainty across global shipping routes. Although technological adoption has been a big boost for supply chain managers, the continued effects of elevated interest rates curtailed smaller clients' abilities to hire professional managers. Revenue grew at a CAGR of 6.7% to an estimated \$16.5 billion over the past five years, including an anticipated 1.4% boost in 2025 alone, with profit remaining stable.

Revenue \$16.5bn '20-'25 ↑ 6.7% '25-'30 ↑ 2.1%	Employees 87,836 '20-'25 ↑ 13.3% '25-'30 ↑ 4.7%	Businesses 7,116 '20-'25 ↑ 11.8% '25-'30 ↑ 6.9%
Profit \$1.8bn '20-'25 ↑ 7.1%	Profit Margin 10.9% '20-'25 ↑ 0.2 pp	Wages \$4.8bn '20-'25 ↑ 7.8% '25-'30 ↑ 4.2%

Five-year growth rates display historic and forecast CAGRs

Despite inflationary headwinds playing a key role in undermining consistent global supply and demand, supply chain management companies continued to expand. Surging e-commerce sales, which grew at a CAGR of 5.5% in the past five years, boosted growth from consumer product companies that sought supply chain management services to optimize their operations.

Commodity price volatility encouraged customers to increasingly invest in materials and transportation management services, as companies sought more cost-efficient procurement to avoid destabilizing their profit margin. Overarching threats from package and cargo theft continues to force incumbent supply chain managers to adopt digital solutions, such as blockchain based systems that maintain inventory and shipping and decentralized digital storage.²¹

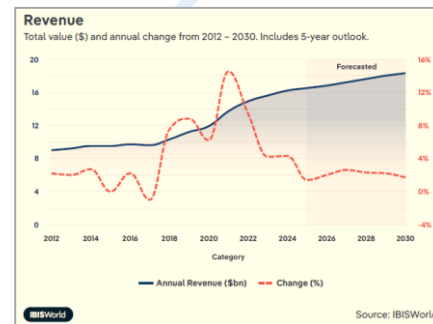
²¹ The information presented in this chapter was extracted from IBISWorld Report – OD4881 Supply Chain Management Services in the US Industry Report – Sep 2025

3.1.1 PERFORMANCE ANALYSIS

From 2020 to 2025, the industry revenue recorded a +6.7% CAGR; performance grounded on four main drivers.

ECONOMIC VOLATILITY PLAYS A ROLE IN AFFECTING DOWNSTREAM MARKET DEMAND

- Supply chain managers benefited from economic stabilization, which provided companies across different sectors with greater flexibility to hire professional supply chain managers to ensure the effective transport of goods. Surging e-commerce sales, which spiked 5.5% in the past five years, drove consumer products companies to seek supply chain management companies to optimize their operations amid high business output. The industry benefited from higher volume transactions via e-commerce channels, generating higher demand for inventory management and fulfillment services to meet downstream demand.
- Acceleration in corporate profit and aggregate private investment, which spiked 10.8% and 4.1% in the past five years, respectively, provided companies with greater funding capabilities for new production facilities and outsourcing of supply chain management responsibilities. Managers received extra boosts during peak sales seasons, as companies prioritized demand fulfillment and accurate inventory management to satisfy client needs. According to Forbes, e-commerce sales during the holiday season reached \$241.0 billion in 2024, highlighting the scope of usage for domestic supply chains and the need for professional managers to oversee product shipments and fulfillment.
- While broader economic trends have been favorable, elevated 4.3% interest rates as of July 2025 remain an issue for smaller companies and have curtailed demand for smaller supply chain managers. Since higher interest rates increase the cost of borrowing, clients are forced to seek lower-cost alternatives to ensure efficient processing of client orders. Incumbent supply chain managers responded by prioritizing just-in-time inventory management, which can help reduce the costs of holding inventory and placed greater focus on excess inventory reduction. This helped stabilize profitability and gave smaller supply chain management companies with greater market leverage due to operating this specialized service.



INTERNATIONAL EVENTS CONTINUE TO CAUSE REGIONAL SUPPLY CHAIN INSTABILITY

- Although economic conditions have stabilized, the proliferation of geopolitical instability has impacted supply chain steadiness and respective commodity prices. Supply chain management

services were highly sought after by clients, as they sought to navigate unpredictability in global shipping routes and to ensure their materials were delivered in a timely fashion. This generated a critical revenue boost for the industry in 2023 and 2024, as companies doubled down on end-to-end inventory tracking to enhance shipping oversight.

- The Russia-Ukraine conflict in 2022, followed by the Red Sea conflict in 2023, exacerbated global supply chain volatility, forcing companies to pursue professional supply chain managers that could assist with shipping and material procurement. According to Freightos, the resulting detours from the conflict in the Red Sea boosted transit times by as high as 50% in 2023, forcing companies to alter shipping routes and seek more optimal transportation management alternatives to deliver goods to port.
- Incumbent supply chain managers reacted by offering inventory buffers as part of their services, which helps clients build up inventory Advisory and Financial Services OD4881 Supply Chain Management Services in the US 7 www.ibisworld.com September 2025 reserves and better allocate resources to domestic clients. With both aforementioned conflicts remaining active and renewed volatility in the Middle East amid conflict between Israel and Iran in 2025, companies must be prepared to enhance transportation and inventory management services to assist clients in recalibrating their shipping processes and ensure downstream client demand is met.

ACCELERATION OF AUTOMATION BOOSTS SUPPLY CHAIN MANAGERS' EFFICIENCY BUT ALSO STRENGTHENS COMPETITIVE THREATS

- As corporate and manufacturing clients continue to look for ways to maximize efficiency within their internal workflows, supply chain management services have adopted new technological tools to help meet these goals for their clients. Advances in supply chain management technology have presented both an opportunity and a threat for companies, allowing managers to more effectively manage large quantities of stock and track shipments from point of origin to final destination via tools like IoT and AI.
- Since manufacturers often deal with managing their supply chains on a global scale, there is greater emphasis placed on digital tools that can provide high-quality tracking, analytical breakdowns and even allocation recommendations based on global supply and demand trends. Advanced software and product tracking technology have enabled increased automation and lower labor costs, while also boosting the efficiency of managing a diversified array of clients' supply chains. Companies like Dupont, which adopted a tool known as the Supply Chain Cockpit, which incorporated digital algorithms to better manage supply chains based on global supply and demand conditions.
- The embrace of automated technology is two-fold; not only has it boosted supply chain managers' reputation regarding service efficiency, but it also bolstered clients' preparedness for

potential shortages or surpluses of a certain good. However, the costs of using software can be significantly lower than hiring a supply chain management company, so many small, cash-strapped businesses prefer this option, with the steady growth of in-house alternatives particularly appealing for smaller businesses.

EXTERNAL THREATS TO SUPPLY CHAIN STABILITY CREATE A LUCRATIVE DEMAND NICHE

- Supply chains face threats not only from external sources like economic recessions or direct competitors, but also via internal means such as hackers and extortion schemes. As threats evolve via physical means or through digital avenues, it generates new challenges for supply chain managers to effectively safeguard clients' goods irrespective of the sector they service.
- The cost of clients affected by extortion schemes has accelerated in recent years, with the proliferation of technology offering more opportunities for hacks and data breaches to take shape. According to 2025 data from IBM, cyber scams cost clients upwards of \$4.4 million dollars in financial costs, which has also been felt by clients with robust supply chains due to the prevalence of sensitive information. This bolstered demand for specialized supply chain managers that had quality cybersecurity protections and could offer decentralized methods of inventory data storage. As companies face a greater scope of external threats, they look to professional supply chain managers specializing in sector-specific inventory management, which can provide tailor-made solutions to reduce damage to profit.
- Package theft has been a growing issue that supply chain managers have been forced to allocate greater resources toward tackling. According to Verisk, cargo theft incidents inclined from 1,790 instances in 2022 to 2,852 instances in 2023, highlighting the growing national scope of the issue and the impact its having on companies' profitability. To counter this, incumbent companies could pursue visibility software, which allow supply chain managers to flag any disruptions to inventory and offering automated solutions to the problem.

Definitions

Compound Annual Growth Rate (CAGR) is the rate at which a value grows, assuming it increases at a steady rate over a specific time frame, typically five or ten years in their reports.

(source:IBISWorld)

3.1.2 MARKET TREND AND PROJECTIONS

In the following five years, this market is expected to grow by an estimated CAGR of +2.1%. This section discuss the main factors grounding such a projection.

MOUNTING INVESTMENT INTO THE MANUFACTURING SECTOR WILL CREATE STEADY DEMAND NICHE

- Supply chain managers are poised to benefit from a resurgence in domestic manufacturing, which will drive higher interest from companies across the sector to invest in professional supply chain managers. Anticipated 3.4% growth in private investment in manufacturing structures over the next five years will generate a greater need for supply chain oversight, as clients source raw materials like steel, wood and iron to assist in the construction process. Professional supply chain firms benefit from higher development activity, as it requires constant oversight of higher volume transport of goods from within local sources and international states, respectively.
- Manufacturers will seek out specialized service providers, as the goods they transport are bulkier and require larger modes of transport, such as commercial trucks. Higher commercial truck flow volumes are integral to industry success, as the larger rate of shipment volume accelerates the need for specialized transportation management service providers to assist with setting up delivery schedules and shipment routes. According to the American Trucking Association, truck shipment volumes are poised to spike to 14.0 billion tons by the end of 2035. Incumbent service providers can react to this by bolstering investment in delivery scheduling technology and training their employees on the shipment intricacies of the manufacturing sector.
- Higher energy output will be another key demand accelerant, as manufacturers specializing in the production of gas containers and oil barrels will look to procure professional inventory management services to ensure their shipments are adequately stored, processed and delivered. According to the Energy Information Administration (EIA), domestic crude oil output is poised to incline from 13.2 million barrels per day in 2024 to 13.3 million in 2026, which will drive greater need for professional supply chain managers to oversee warehouse storage and ensure shipping trucks are adequately retrofitted for higher shipment volumes.

AN EVOLVING AUTOMOTIVE SECTOR WILL PROMOTE GROWTH, BUT CHALLENGES REMAIN

- A core function of supply chain managers' workflow is ensuring raw materials are properly transported and fulfilled for clients, which is a consistent function conducted with wholesalers. As supply shortages stemming from inflationary and commodity price volatility in 2022 continue to be reversed, automobile wholesalers will seek supply chain management companies' advanced software to minimize inventory purchase costs and expand profit amid elevated tariffs and interest rates.
- The proliferation of new, technically advanced vehicles within the automotive space, such as fully electric vehicles (EVs), will create a lucrative demand niche for servicers knowledgeable in the management of electric vehicle parts. The production of EV vehicles will not only generate niche demand for supply chain management services aimed at the transport of sensitive

materials like batteries, but also drive innovation in the transportation process itself. Companies such as Ryder Systems Inc. are taking advantage of the EV pivot via its RyderElectric Plus program, which incorporates EV-oriented services to assist with transportation-related needs for its clients.

- Although the automotive sector's evolution poses positive signs for specialized supply chain managers, it also faces an uncertain future in terms of raw production. An evolving tariff landscape may cause automakers to curtail vehicle production, as the higher costs associated with vehicle assembly can create unsustainable production costs. According to an analysis by Goldman Sachs, auto sales are projected to fall from 16.3 million units in 2025 to 15.3 million units in 2026.
- Incumbent supply chain managers can react to this by diversifying the sectors they service and incorporate new tools as part of their services offering to better gauge tariff impacts on overhead expenditures. For example, they could adopt an automated software that automatically sets a supply order if a new tariff is implemented down the road.

ADVANCEMENT IN DIGITAL TECHNOLOGY WILL BOLSTER INTERNAL SECURITY AND EXTERNAL COMPETITORS

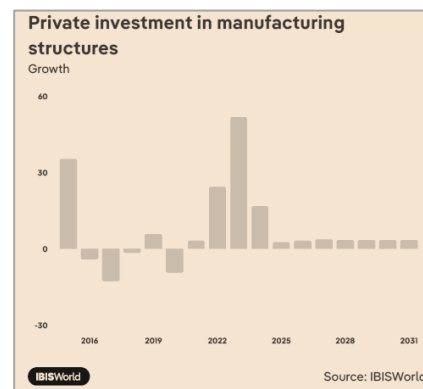
- A key accelerant that will continue boosting supply chain management companies is the innovation in supply chain software and the embrace of new technology to facilitate services. The proliferation of artificial intelligence (AI) will enhance supply chain managers' workflows and provide more efficient servicing for clients with significant global outreach. Smaller supply chain managers can react by incorporating automated technologies and AI-based services within core processes, such as inventory management, which can also reduce labor dependence and boost profit.
- New technologies such as visibility software and smart contracts are also changing how the supply chain is managed. Companies seeking constant monitoring of supply chain functionality can benefit from visibility software, as it can provide more granularity in shipment data and the current status of an order as it is being shipped in route to its destination. Companies like Ryder Systems have already adopted similar systems in their workflow, with the software generating 50% boosts in productivity and labor force efficiency, per its 2024 annual report.
- Smart contracts are a future innovation that can significantly change how supply chain managers conduct business and add an extra level of security within their workflow. According to the Association for Supply Chain Management (ASCM), these contracts are automatically executed between buyer and supplier, providing an automated option for clients to receive a payment and for supply chain managers to immediately track the status of the package's shipment.

However, this technology is relatively new and requires capital to set up a digital infrastructure for this innovation.

- While these technologies offer innovative approaches to service provision, they also heighten the threat of in-house competition, as companies can set up the systems themselves without relying on professional supply chain managers. Incumbent companies can respond to this by diversifying their service offering and hiring digitally adept employees who can work with the software.

GEOPOLITICAL UNCERTAINTY AND EXTERNAL COMPETITION PROVIDE MULTIFACETED CHALLENGES

- Supply chain management services will remain heavily dependent on global stability and economic confidence worldwide to ensure steady growth. With current geopolitical tensions occurring in the Russia-Ukraine conflict and recent conflict between Israel and Iran, domestic clients that have international operations will look to hire qualified supply chain managers that can help them navigate shaky geopolitical conditions.
- Because of the global outreach of shipping goods and the growing emphasis on globalization, companies across different sectors will look to prioritize every aspect of their internal supply chain. Solely ordering enough inventory for customers will not be enough; clients must be hedged against sharp swings in demand for a particular good or a price shock from exogenous events, such as a natural disaster, which will drive demand for professional supply chain managers.
- External competition from in-house supply chain management teams will remain the biggest competitive threat and will curtail large-scale growth. Larger companies that have the capital to set up their own operations, such as Amazon and Pfizer, will look to oversee their inventory and warehouses independently both as a way of preserving profit and maintaining oversight of proprietary information. To respond to this, supply chain managers can invest in proprietary supply chain software that can offer sector-specific tracking of inventory and fulfillment services.
- Targeted acquisitions can be another tool that can help established companies maintain market relevance. Ryder Systems' acquisition of Whiplash in 2022 helped strengthen its e-commerce fulfillment channel and bolstered service digitization by expanding digital procurement of warehouse space and order fulfillment.



Definitions

Private investment in manufacturing structures measures the amount individuals and businesses spend on manufacturing facilities. This measurement often serves as a proxy for the manufacturing sector's health. Manufacturing plays an important role in most supply chains, so revenue grows as the overarching manufacturing sector improves. If investment falls, it signals a lower propensity for investors to pursue investment within the manufacturing space, which may signal greater demand within alternative sectors (source:IBISWorld)

3.2 INDUSTRY SWOT

The following SWOT analysis identifies the strengths, weaknesses, opportunities, and threats of the market AMERICAS CONEXION will enter.

SWOT	
Strengths	<ul style="list-style-type: none"> High & Steady Barriers to Entry Growth Life Cycle Stage Low Imports Low Customer Class Concentration Low Product/Service Concentration Low Capital Requirements
Weaknesses	<ul style="list-style-type: none"> Low Profit vs. Sector Average
Opportunities	<ul style="list-style-type: none"> High Revenue Growth (2020-2025) High Revenue Growth (2025-2030) Corporate profit
Threats	<ul style="list-style-type: none"> Low Revenue Growth (2005-2025) Low Outlier Growth Low Performance Drivers Aggregate private investment



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4

SALES AND

MARKETING

4.1 SALES STRATEGY

AMERICAS CONEXION' sales strategy will follow a consultative, founder-led model designed to convert specialized demand into recurring advisory revenue. The firm's revenue is projected to rise from \$350,000 in Year 1 to \$1.9 million in Year 5, with accumulated revenue of \$5.4 million over the five-year period. That growth will be supported by billable-hour sales across five defined service lines, with forecasted demand expanding mainly in Nearshoring Advisory, Vendor Management, and Cross-border Op. Support. The remaining revenue will come from Supply Chain Optimization and Digital Transformation, both of which are projected to scale steadily as client relationships deepen.

Client acquisition will rely on a focused mix of direct business development, relationship-based selling, and cross-border commercial networking tied to the firm's Miami base and later expansion into Georgia and Texas. The primary targets will be mid-market and enterprise clients in the United States and Latin America facing supply-chain redesign, nearshoring, vendor-risk, and digital execution challenges. This approach is well aligned with Mr. Maciel's background, which supports a sales model based on targeted outreach, needs assessment, and solution design rather than broad-volume prospecting.

The sales process will begin with diagnosis and scoping. Initial conversations will identify sourcing exposure, supplier concentration, cost structure, operational bottlenecks, and digital visibility gaps. From there, AMERICAS CONEXION will structure proposals around the service most closely tied to the client's immediate priority, then expand the relationship as needs become clearer. This sequence is consistent with the firm's service model and pricing structure. The firm's price range supports a tiered commercial approach in which higher-value strategic assignments open the door to follow-on work in implementation, oversight, and digital enablement.

Repeat business will be central to reaching the forecast. The firm's offer is not limited to one-off recommendations; it is built to generate continuing demand as clients move from assessment to supplier qualification, operating-model redesign, digital adaptation, and ongoing oversight. Those dynamics support longer engagements and additional billable hours per account over time. The model also fits industry conditions in which clients seek quality, return on investment, and specialized expertise, while smaller firms that can differentiate on service and niche knowledge compete effectively in local and regional markets. AMERICAS CONEXION's senior-led delivery, cross-functional scope, and phased engagement structure will therefore support both client retention and revenue expansion as the business grows from its initial Florida base into a broader southeastern and Texas footprint.

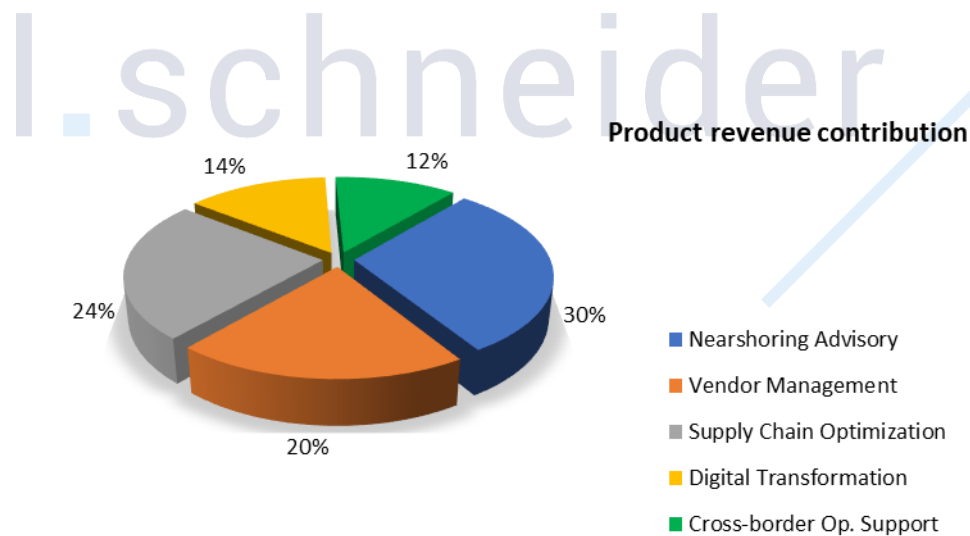


4.1.1 SALES FORECAST

The following tables list the estimated quantitative sales for each service in the portfolio.

Quantities sold	Billing unit	Billing quantities				
		Year 1	Year 2	Year 3	Year 4	Year 5
Nearshoring Strategy & Execution Advisory	std hour	340	544	1,130	1,378	1,974
Supplier Identification & Vendor Risk Management	std hour	272	480	904	1,103	1,579
Supply Chain Financial Optimization	std hour	255	450	847	1,034	1,481
Supply-chain Digital Transformation	std hour	255	450	847	1,034	1,481
Cross-Border Operations & Market Entry Support	std hour	300	450	675	1,013	1,519

Section 6 - *Estimated Financial Results*, uses the above-forecasted sales volume to estimate the revenue. The result unveils the revenue contribution of each portfolio item, demonstrated in the following chart.



4.2 MARKETING DRIVERS

AMERICAS CONEXION's marketing drivers will be rooted in **credibility, specialization, and commercial relevance**. The firm will be positioned between large global consultancies and smaller boutique providers, with senior-led delivery, faster execution, and measurable financial outcomes. That positioning is

especially relevant in a market where clients can turn to in-house software or lower-cost substitutes, making technical product knowledge and business expertise key differentiators for firms entering the industry.

A second driver will be the **ability to speak directly** to the operating pressures faced by the target market. AMERICAS CONEXION's core services will respond to specific client concerns rather than generic advisory needs. This approach is well aligned with Mr. Maciel's own record in third-party management, business planning, pipeline development, and operational coordination. As a result, the firm's marketing will be strongest when it emphasizes practical problem-solving, founder-led expertise, and clearly defined business outcomes.

A third driver will be **trust-building through sector-relevant education**. The U.S. Department of Commerce has treated supply chain resilience as a strategic priority and, in 2024, launched the SCALE tool through its Supply Chain Center to assess structural supply chain risk across the U.S. economy.⁸ That policy environment gives AMERICAS CONEXION a strong basis for educational marketing built around supply chain resilience, regional sourcing discipline, and operational visibility. The same applies to digital risk and oversight: the Department of Commerce identifies ICT supply chains as relevant to the security and resiliency of U.S. critical infrastructure and the digital economy. This supports content and outreach that inform clients while reinforcing the firm's technical positioning.

Finally, the firm's route to market will benefit from a **regional narrative** that is both commercially timely and geographically coherent. AMERICAS CONEXION will operate

from Miami and later expand into Georgia and Texas, which supports a brand associated with cross-border execution, regional partnerships, and access to clients involved in trade, manufacturing, logistics, and supply-chain redesign. Its marketing will therefore be driven less by volume and more by precision: targeted outreach, relationship-based visibility, and practical thought leadership aimed at companies that need a consulting partner with financial discipline, operational judgment, and a clear understanding of how supply chains are being reorganized across the Western Hemisphere.



4.3 ONLINE CHANNELS AND SOCIAL MEDIA



Digital media and social media investment will help AMERICAS CONEXION enter the market and publicize its services. Websites, as well as Instagram, Facebook, X, LinkedIn, and YouTube, are important publicity sources. Consequently, digital marketing efforts will focus on online presence, developing a webpage and social media, and quality content creation will be the core of the online presence strategy. The online channels will also help to maintain fast and positive communication with potential clients, creating a perception of trust and effectiveness.

WEBSITE



AMERICAS CONEXION's website will communicate quality information about its services and team, increasing the brand's credibility and showing people that it is a trusted business. An SEO-optimized site will also increase the chance of showing up in Google search results and augment the customer base.

LINKEDIN



LinkedIn is the world's most extensive professional network, with over 1.2 billion members in over 200 nations and regions around the world – 257 million in the U.S. alone. The LinkedIn company page will also be used to drive website traffic. LinkedIn's company pages offer a dedicated careers page that showcases open job opportunities for the right people, making it easier to hire staff. The LinkedIn 'Insights' tab will be beneficial for monitoring how the page performs and contributing to other social media and marketing campaigns. For AMERICAS CONEXION, LinkedIn will be the most relevant platform for thought leadership, executive visibility, and relationship-building with decision-makers in operations, procurement, technology, and strategy roles. It will also support direct outreach by positioning the firm around nearshoring, supplier risk, and cross-border execution themes that are closely aligned with its target market.

YOUTUBE



YouTube, with over 2.5 billion users worldwide and more than 254 million in the U.S., is a powerful social media tool for businesses. It allows companies to leverage video content to engage audiences, boost brand visibility, and drive sales through targeted advertising and influencer partnerships. Its vast user base and global reach make it an essential platform for digital marketing. For AMERICAS CONEXION, YouTube will function as an educational channel where complex topics such as supply chain resilience, vendor risk management, and regional sourcing can be explained in a clear and accessible format. This will strengthen the firm's technical positioning and help build trust with prospective clients before direct commercial contact takes place.

4.4 UNIQUE VALUE PROPOSITION

AMERICAS CONEXION's unique value proposition will lie in offering clients a more integrated advisory model for supply chain reconfiguration across the Western Hemisphere. Rather than separating strategic planning, digital transformation, and operating execution into disconnected workstreams, the firm will combine them within the same engagement, allowing clients to assess sourcing decisions, supplier networks, financial exposure, and execution requirements in a more coordinated way. That structure will be especially relevant for companies navigating nearshoring, regional expansion, and cross-border operating complexity.

Its differentiation will also come from market position. AMERICAS CONEXION is being designed as a mid-sized consultancy that will bridge the gap between large global advisory firms and smaller boutique providers, offering senior-led delivery, faster execution, and measurable financial outcomes for mid-market and enterprise clients in the United States and Latin America. This position is commercially coherent in an industry where clients value service quality, technical knowledge, and tailored support, while smaller specialized firms remain competitive by serving defined needs with greater agility.

That proposition is closely tied to Mr. Maciel's background. His academic training in

economics, financial management, and business administration is matched by more than a decade of experience across finance, sales, operations, and supplier-facing management. His record includes vendor oversight and savings generation at Royal Bank of Canada, U.S.-market business development at Belkins, and planning, margin, and working-capital improvements in prior roles at Novartis and Philip Morris International. Together, those experiences support a consulting model grounded not only in analysis but also in commercial judgment, operational planning, and execution across distributed business environments.

AMERICAS CONEXION will stand out through the way it connects financial modeling, vendor selection, operational restructuring, and digital enablement to produce more transparent and execution-oriented recommendations. That combination gives the firm a clearer route to value than standard advisory models that treat strategy, technology, and operating realities as separate conversations. Supported by Mr. Maciel's cross-functional experience and by a service structure centered on nearshoring, resilience, and cross-border coordination, AMERICAS CONEXION will offer clients a consulting platform that is more integrated, more responsive, and more closely aligned with the real demands of supply chain redesign in the Americas.



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5

HUMAN

CAPITAL

5.1 KEY MANAGEMENT AND PERSONNEL

LUIZ MACIEL UNDERSTANDS THAT PEOPLE MAKE UP THE MOST STRATEGIC CAPITAL FOR ANY ORGANIZATION, A GROUNDING PRINCIPLE THAT WILL PERMEATE AMERICAS CONEXION'S LEADERSHIP AND BUSINESS STYLE

With that management framework, the firm will be able to bridge the gap between global advisory standards and meet the high-execution needs of mid-market and enterprise clients. Under Luiz Maciel's steering, the firm will operate with a "Managing-Partner" leadership model, characterized by senior-led delivery, error-free execution, and a commitment to measurable financial outcomes.

His leadership approach will center on **Strategic Alignment**, the ability to harmonize complex technology investments with corporate growth objectives and regional supply chain execution.

Drawing on over a decade of leadership experience across finance, business strategy, and operations for multinational players in industries such as FMCG (Fast-Moving Consumer Goods) and Pharmaceutical, AMERICAS CONEXION's founder brings a proven ability to build and lead high-performing teams and drive successful business. His management style is rooted in **Data-Driven Oversight**, leveraging advanced financial planning and digital tools to ensure organizational agility.

He will focus on the **Governance of Transformation**, establishing a professional culture of transparency and accountability that enables U.S. companies to navigate geopolitical risks and regulatory pressures through regional supply chain resilience and nearshoring.

Assumptions / Disclaimers

A CV with further details on Luiz Maciel's professional and academic backgrounds will be attached to the petition records.

THE MANAGING PARTNER

As Managing Partner of AMERICAS CONEXION, Luiz Maciel will exercise ultimate executive authority over the firm's strategic direction, financial performance, and the integrity of its integrated service model. He will act as the primary architect of the firm's operational culture and will be responsible for designing the organization's regional scaling strategy. Mr. Maciel will empower the firm with a deep knowledge of the Latin American market, facilitating cross-border partnerships. His academic foundation in economics, on the other hand, will enable designing and carrying out scalable nearshoring initiatives.

His leadership will focus on harmonizing complex technology investments with corporate growth objectives, ensuring that the firm's consultancy model will operate with the precision required to serve mid-market and enterprise clients across the Western Hemisphere. Beyond technical oversight, Mr. Maciel will manage the firm's internal financial health by applying the same results-oriented financial discipline that led to significant savings and revenue growth during his previous

multinational tenures. He will oversee the recruitment and mentorship of senior consultants, establishing a professional culture rooted in accountability and advisory integrity.

5.2 PEOPLE FIRST POLICY

Luiz Maciel believes that people are the most influential factor in the success of any business, and AMERICAS CONEXION's governance and policies shall consequently promote the development and enforce the highest care for such a valuable asset.

The company will be committed to providing equal opportunities in all areas of people management, including recruitment, employment, assignment, transfer, promotion, compensation, benefits, and training, in compliance with the relevant local law. Decisions must be based on individuals' qualifications, skills, experience, or other legitimate business criteria. The company will make explicit in every relevant policy that discrimination, harassment, and bias are not tolerated. All employees, whether or not working in managerial positions, shall promote equal opportunity and prevent discrimination, harassment, and inappropriate and abusive conduct.

Developing and retaining talent will be a major drive, and initiatives will be rolled out to pursue such a goal.

5.2.1 DEVELOPING TALENT – THE INTERNSHIP PROGRAM

Sharing experiences and promoting the qualification of younger workers and students is a major driver for Luiz Maciel. Thus, he has established an internship and traineeship program as part of the human capital strategy.

It has been designed to achieve the following goals:

- Provide practical experience complementary to the chosen theoretical training.
- Promote contact between the participant and companies of diverse purposes within the scope of this field, both in the supply and distribution chains.
- Train in knowledge of the fundamental characteristics of the work environment.
- Train the participants in aspects that will be useful in their subsequent careers.



5.2.2 RETAINING TALENT – THE R&R PROGRAM

Acknowledging the importance of the 'talent inventory' to the success of this endeavor, Luiz Maciel has conceived a program to leverage recruitment and ensure the retention of talented individuals: the Retention and Rewarding Program.

As detailed below, the program will offer a wide range of benefits and rewards, some of which fall beyond the standard Human Capital budget. Thus, an ad-hoc \$100,000 program budget has been established as a supplementary funding source for the program. The accrual is shown in Section 6.

ABOUT THE PROGRAM

At AMERICAS CONEXION, we firmly believe that our team is our most valuable asset and the cornerstone of our success. To attract, retain, and motivate top talent in a competitive market, we are committed to developing and offering a comprehensive and appealing benefits package. We understand that a supportive and rewarding work environment extends beyond salary, encompassing benefits that contribute to our employees' well-being, financial security, and professional growth.



As the firm establishes its operations and grows, a robust benefits program designed to meet the diverse needs of our team members will also be progressively rolled out. The Retention & Rewarding (R&R) Program aims to offer key personnel a compensation package that is competitive within our industry and reflects the value AMERICAS CONEXION places on its employees. The list below outlines some key components of the program.

HEALTH AND WELLNESS:

- **Medical Insurance:** Offering access to quality health insurance options for employees and, where applicable, their families, covering a range of medical services.
- **Dental and Vision Care:** Providing options for dental and vision coverage to support overall employee health.

PAID TIME OFF (PTO):

- **Vacation Days:** A competitive number of paid vacation days, encouraging employees to rest and rejuvenate.
- **Sick Leave:** Provisions for paid sick leave enable employees to prioritize their health without financial concerns.
- **Public Holidays:** Observance of standard public holidays with pay.

FINANCIAL WELL-BEING & FUTURE PLANNING

- **Retirement Savings Plan:** As the company matures, we intend to explore and implement a retirement savings plan (such as a 401(k) or similar) to help employees plan for their long-

term financial future, potentially including a company matching contribution component.

PROFESSIONAL GROWTH AND DEVELOPMENT

- **Training Opportunities** Investing in our employees' skills through access to relevant training programs, workshops, and online courses.
- **Support for Certifications/Conferences:** Encouraging continuous learning by supporting employees in obtaining industry certifications or attending relevant conferences that benefit their role and the company.

WORK-LIFE BALANCE

Fostering a company culture that respects personal time and promotes a healthy balance between work and personal life. This may include exploring flexible work arrangements where operationally feasible.

Assumptions / Disclaimers

The benefits outlined in this program represent a comprehensive list of potential offerings. Specific benefits provided, their scope, and employee eligibility will be determined progressively, aligning with the business growth, operational budget, and individual performance. Not all listed benefits may be available simultaneously or to all personnel initially, but will expand as the company and its resources develop.

5.3 STAFF PLAN

In line with Mr. Maciel's belief in the relevant role people have in business success, he understands there is a need to attract outstanding people to achieve outstanding business performance.

Thus, he has engaged at an early pre-operational stage to define the organization chart with its leading positions, job descriptions, and working interfaces. At the same time, he has overseen the drafting of an internal training policy and shaped the training programs that will ensure the team is appropriately qualified.

5.3.1 PERSONNEL SUMMARY

The Personnel Summary presents the main roles and salaries, focusing on those functions that are the most representative of the various areas in the organization, such as management, production, and back office.

The following figure provides a snapshot of these job positions:

Job Title		Salary	
fully spelled	abbreviated	hour	year
Managing Partner	Managing Partner	\$ 41.35	\$ 86,000
Supply Chain Consultant	Logistician	\$ 23.98	\$ 49,880
Business Development Manager	Business Developer	\$ 40.90	\$ 85,070
Financial Analyst	Financial Analyst	\$ 22.74	\$ 47,300
Trainee	Trainee	\$ 18.27	\$ 38,000
Administrative Assistant	Administrative Assistant	\$ 25.81	\$ 53,680
IT Consultant	IT Consultant	\$ 36.06	\$ 75,000
Accountant	Accountant	\$ 39.66	\$ 82,500

5.3.2 HEADCOUNT AND DISTRIBUTION

This subsection reproduces the headcount baseline used to formulate the hiring plan. It assumes the staff will ramp up in line with business growth.

The following table of localized headcount details the staff and their geographic distribution.

Localized Headcount	North Miami					Statesboro					Houston				
	Y1	Y2	Y3	Y4	Y5	Y1	Y2	Y3	Y4	Y5	Y1	Y2	Y3	Y4	Y5
Internal Staff															
Managing Partner	1	1	1	1	1										
Supply Chain Consultant	1	1	1	1	1			1	1	1					1
Business Developer	0.5	1	1	1	1			1	1	1					1
Financial Analyst	1	1	1	1	1			1	1	1					1
Trainee			1	1	1					1					1
Administrative Assistant		1	1	1	1			1	1	1					
IT Consultant		1	1	1	1			0.6	1	1					1
Accountant	1	1	1	1	1				1	1					1
Contractors' Personnel															
Headcount	5	7	8	8	8			5	6	7					6

Assumptions / Disclaimers

The headcount reflects the expected staff composition at the end of each year.

Hirings planned to occur during the year, if any, are represented by a fractional number equivalent to the quarter where a person should be recruited; that is, 0.5 means a hiring in the middle of the year, 0.25 one at the beginning of the third quarter, and so on.

On the other hand, the cross-company aggregate headcount table below consolidates headcount into a single chart. This layout demonstrates the firm's FTE inventory and feeds the wage calculation and analysis conducted in the following subsection.

Company Headcount		Y 1	Y 2	Y 3	Y 4	Y 5	FTE
Internal Staff							
Managing Partner	full time	1	1	1	1	1	1
Supply Chain Consultant	full time	1	1	2	2	3	1
Business Development Manager	full time	0.5	1	2	2	3	1
Financial Analyst	full time	1	1	2	2	3	1
Trainee	full time			1	1	3	1
Administrative Assistant	full time		1	2	2	2	1
IT Consultant	part time		1	1.6	2	3	0.33
Accountant	part time	1	1	1	2	3	0.2
Contractors' Personnel							
Total Company Headcount		5	7	13	14	21	

5.4 COMPENSATION AND LABOR COSTS

5.4.1 WAGES AND SALARIES

The following table simulates the payroll for the headcount and salaries discussed in the previous subsection.

Column DC^(*) in the above *Wages and Salaries* table demonstrates the percentage of the salary that is apportioned to Direct Cost. It is calculated by evaluating the working time that every employee will be effectively engaged in production.

Wages and Salaries

	Year 1	Year 2	Year 3	Year 4	Year 5	DC ⁽¹⁾
Internal Staff						
Managing Partner	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	30%
Supply Chain Consultant	\$ 49,880	\$ 49,880	\$ 99,760	\$ 99,760	\$ 149,640	
Business Developer	\$ 42,535	\$ 85,070	\$ 170,140	\$ 170,140	\$ 255,210	50%
Financial Analyst	\$ 47,300	\$ 47,300	\$ 94,600	\$ 94,600	\$ 141,900	45%
Trainee			\$ 38,000	\$ 38,000	\$ 114,000	10%
Administrative Assistant		\$ 53,680	\$ 107,360	\$ 107,360	\$ 107,360	
IT Consultant		\$ 24,750	\$ 39,600	\$ 49,500	\$ 74,250	20%
Accountant	\$ 16,500	\$ 16,500	\$ 16,500	\$ 33,000	\$ 49,500	
Contractors' Personnel						
(1) Salaries - Gross Total	\$ 242,215	\$ 363,180	\$ 651,960	\$ 678,360	\$ 977,860	

Definitions

The cost of labor is the sum of compensation paid to employees, employee benefits, and payroll taxes. It is broken into direct and indirect (overhead) costs.²²

- **Direct Costs** include wages and salaries for the employees who produce a product or deliver a service, including workers on an assembly line;
- **Indirect Costs** are associated with support labor, such as employees who maintain factory equipment.

Salaries may be apportioned to match the actual engagement of an employee in production- and overhead-related tasks.

5.4.2 PAYROLL TAXATION

The following taxes apply to the gross value of wages and salaries calculated above (1):

Payroll-related Taxes

	Year 1	Year 2	Year 3	Year 4	Year 5
(2) FUTA	\$ 2,100	\$ 2,940	\$ 5,460	\$ 5,880	\$ 8,820
(3) FICA - employer 7.65%	\$ 18,529	\$ 27,783	\$ 49,875	\$ 51,895	\$ 74,806
FICA - employee (withheld) 7.65%	\$ 18,529	\$ 27,783	\$ 49,875	\$ 51,895	\$ 74,806
Income Tax - employee (withheld)	\$ 24,222	\$ 36,318	\$ 65,196	\$ 67,836	\$ 97,786

²² Investopedia, www.investopedia.com

PAYROLL TAXATION RATIONALE

FUTA

The Federal Unemployment Tax Act created a program to help states pay for unemployment benefits for workers who have been terminated (other than for gross misconduct). If the employer pays wages of \$1,500 or more to employees, this tax must be paid annually. This tax is in addition to any state unemployment insurance you may owe.

FUTA is set up to fund all unemployment insurance programs, which provide payments made to employees who have been terminated for reasons outside their control.

FUTA is a tax that employers pay to the federal government. Employees do not pay any FUTA tax or have any amount deducted from their paychecks.

The tax applies only to the first \$7,000 of wages to each employee (other than wages that are exempt from FUTA). This wage threshold has been in effect since 1983, but could be changed by Congress in the future.

FICA

The Federal Insurance Contributions Act (FICA) helps generate funding for the nation's most prominent social insurance programs: Social Security and Medicare.

Employers and employees pay the FICA contribution. It levies all taxable compensation, such as salary, wages, tips, bonuses, commissions, and taxable fringe benefits. Compensation subject to FICA also includes salary reduction contributions employees make to 401(k) or comparable plans, even though such contributions are not taxable.

INCOME TAX

The federal income tax withheld as part of the payroll has been calculated, taking a profile estimated to be the median of the staff.²³

Assumptions / Disclaimers

The federal income tax, which is levied on salaries and other compensation, is pretty consistent across the country. On the other hand, some states have tax compensations as well, but at different rates, taxable bases, deductions, etc. However, given that in these states the overall volume of state taxation is not significant for the budgetary purposes of the estimation made herein, only the federal instance has been considered for the sake of model simplicity.

²³ <https://www.fidelity.com/learning-center/personal-finance/tax-brackets>

Tax rate	Single filers	Married couples filing jointly	Married couples filing separately	Head of household
10%	\$12,400 or less	\$24,800 or less	\$12,400 or less	\$17,700 or less
12%	\$12,401 to \$50,400	\$24,801 to \$100,800	\$12,401 to \$50,400	\$17,701 to \$67,450
22%	\$50,401 to \$105,700	\$100,801 to \$211,400	\$50,401 to \$105,700	\$67,451 to \$105,700
24%	\$105,701 to \$201,775	\$211,401 to \$403,550	\$105,701 to \$201,775	\$105,701 to \$201,750
32%	\$201,776 to \$256,225	\$403,551 to \$512,450	\$201,776 to \$256,225	\$201,751 to \$256,200
35%	\$256,226 to \$640,600	\$512,451 to \$768,700	\$256,226 to \$384,350	\$256,201 to \$640,600
37%	Over \$640,600	Over \$768,700	Over \$384,350	Over \$640,600

Source: Internal Revenue Service

5.4.3 LABOR COST

The following table provides the aggregate labor cost by consolidating all the concepts discussed and calculated in the previous section. It also provides the apportionment into direct and indirect cost groups according to their source and nature.

Labor-cost Apportionment	Year 1	Year 2	Year 3	Year 4	Year 5
Aggregate Labor Cost	\$ 262,844	\$ 393,903	\$ 707,295	\$ 736,135	\$ 1,061,486
Apportioned to Direct Cost	\$ 74,174	\$ 102,570	\$ 179,178	\$ 181,375	\$ 264,335
Apportioned to Indirect Cost	\$ 188,670	\$ 291,333	\$ 528,117	\$ 554,760	\$ 797,151

5.5 INDIRECT JOBS

This section calculates the impact of AMERICAS CONEXION 's business performance on *Indirect Employment*: the number of Indirect Jobs created in third-party companies up or downstream in the production chain.

Definitions

Direct Employment

The organization's total number of full-time and part-time employees is based on the total number of jobs.

Indirect Employment

Indirect employment is the additional jobs created due to the organization's economic impact. Local companies that provide goods and services to an organization increase their employees as purchasing increases, thus creating an employment multiplier.²⁴

²⁴ The University of Alabama at Birmingham - www.uab.edu/impact/about-us/definitions

The methodology, algorithms, and multiplier tables used to calculate the Indirect Jobs were developed in a study by Josh Bivens, published in 2019 by the Economic Policy Institute (EPI). The *Updated Employment Multipliers for the U.S. Economy* report (Bivens, 2019) calculated employment multipliers by industry, updating earlier studies by Bivens (2003) and Baker and Lee (1993).

According to the EPI, each industry has backward linkages to economic sectors that provide the materials needed for the industry's output, and each industry has forward linkages to the economic spaces where the industry's workers spend their income. Therefore, in addition to the jobs directly supported by an industry, many indirect jobs may also be supported by that industry. The creation (or loss) of jobs and output in industries with strong backward and forward linkages to other economic sectors can cause large ripple effects.

There are two ways to measure how intensive an industry's backward and forward linkages are to the rest of the economy. The first estimates the ripple effects of a given number of jobs being lost directly in an industry. In this case, the direct job loss is assumed to be 100, and then the resulting backward and forward ripple effects can be estimated. The second takes a given dollar value of the final demand for an industry's output. It calculates how much of this final demand spills into backward- and forward-linked industries.

An example would be assessing the impact of a fall of \$1 million in final demand for autos (that is, \$1 million less being spent on cars by consumers). This fall in final demand would cost jobs directly in the auto production industry. Still, it would also cause demand to fall in supplier and forward-linked industries that rely on automobile workers (and workers in the supplier industries) to purchase their output. With the correct data, researchers can empirically estimate the number of jobs lost in each link of these chains.

5.5.1 APPLYING THE METHODOLOGY

The report estimates two broad categories of Indirect Job impacts spurred by direct employment changes in a given industry: supplier jobs and induced (or respending) jobs (including public-sector jobs). The total of these influences makes up the "employment multipliers", which the study made available on two different bases: for every 100 jobs in an industry and each \$1 million of final demand for an industry's output.

Appendix I provides a summary of the study by Josh Bivens (2019), along with the Multiplier Tables. An excerpt of such tables, including the relevant multiplier for AMERICAS CONEXION's business, is shown in the figure below.

Employment multipliers per 100 direct jobs, all private-sector industries					
Industry		Direct jobs	Indirect jobs per 100 direct jobs		
ID	Name		Supplier jobs*	Induced jobs**	Total, indirect
Administrative and support services and waste management					
135	Office administrative services	100	52	88	140
136	Facilities support services	100	140	97	237
137	Employment services	100	31.3	50.1	81.4
138	Business support services	100	54.6	62.2	116.7
139	Travel arrangement and reservation services	100	133.7	106.3	240
140	Investigation and security services	100	30.8	47	77.9
141	Services to buildings and dwellings	100	29.8	46.3	76.1
142	Other support services	100	119.9	95.8	215.7
143	Waste management and remediation services	100	131.4	99.7	231.1

The following table, in turn, shows the Indirect Jobs estimated by applying the multiplier to the number of Direct Jobs.

Employment	Year 1	Year 2	Year 3	Year 4	Year 5
Direct Jobs	5	7	13	14	21
Indirect jobs - Multiplier factor: 55	3	4	8	8	12
Total Job generation	8	11	21	22	33



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FINANCIAL

FORECAST

6.1 METHODOLOGY

In previous sections, this Business Plan document presented relevant aspects of AMERICAS CONEXION's business purpose, outlining the portfolio, HR structure, market environment, and many other details, providing a comprehensive view of the proposed endeavor.

This section, in turn, will make a deep focus on the financial aspects of the business. It starts by detailing the **INVESTMENT** that will back the endeavor and then calculates three key business-performance indicators, namely **GROSS PROFIT**, **EBITDA**, and **NET INCOME**.

6.2 INVESTMENT

Luiz Maciel de Andrade will invest \$200,000 in AMERICAS CONEXION.

The total amount will be composed of an initial investment of \$100,000 in year 1, followed by additional funds invested as scheduled below.

Year 1	\$ 100,000
Year 2	
Year 3	\$ 25,000
Year 4	\$ 25,000
Year 5	\$ 50,000

Total invested between Year-1 and Year-5	
\$ 200,000	

6.2.1 USE OF PROCEEDS

The following schedule shows a snapshot of the expenses to acquire equipment, facilities, and infrastructure for business performance.

Use of Proceeds		North Miami Year 1	Statesboro Year 3	Houston Year 5
OpEx	Legal Fees, Certifications & Permits	\$ 3,500	\$ 2,700	\$ 2,700
	Rent deposit	\$ 3,000	\$ 2,800	\$ 2,800
	Branding & Launching	\$ 2,500	\$ 2,200	\$ 2,200
	Office Materials	\$ 2,300	\$ 7,800	\$ 7,800
	Initial Recruitment & Training	\$ 11,500	\$ 6,000	\$ 6,000
	Site Survey, Architectural exp	\$ 4,000	\$ 15,000	\$ 15,000
	Other Expenses	\$ 3,500	\$ 2,600	\$ 2,600

CapEx	Equipment & Computers	\$ 18,000	\$ 15,000	\$ 15,000
	Website & Platform Development	\$ 2,700	\$ 1,500	\$ 1,500
	Software	\$ 3,500	\$ 2,000	\$ 2,000
	Infrastructure	\$ 8,800	\$ 8,300	\$ 8,300
	Furniture	\$ 3,800	\$ 2,800	\$ 2,800
	Vehicles	\$ 37,000	\$ 22,000	\$ 22,000
Total		\$ 104,100	\$ 90,700	\$ 90,700

	Year 1	Year 2	Year 3	Year 4	Year 5
Consolidated yearly OpEx	\$ 30,300		\$ 39,100		\$ 39,100
Consolidated yearly CapEx	\$ 73,800		\$ 51,600		\$ 51,600

Five-year Operating Expenses	\$ 108,500
Five-year Capital Expenditures	\$ 177,000

Values on this *Use of Proceeds* table are the estimates for the initial corporate setup (Year 1) and further infrastructure and facilities necessary to perform the expansion plan discussed in Subsection 1.3.4, *Setup and Locations*. They typically refer to expenses such as company registration, facility improvement, furniture, and equipment. It is especially noted that the OpEx schedule in the Use of Proceeds only includes one-time expenses intended to set up or expand the company and excludes recurrent costs, such as salaries or insurance policies.²⁵

Definitions

CapEx (Capital Expenditures) refers to investments in long-term assets such as buildings, land, machinery, or equipment. These expenditures are typically large and are used to build, improve, or expand the company's infrastructure. CapEx expenditures are usually recorded as assets on the company's balance sheet and depreciated over several years because they are expected to provide benefits over a longer time.

OpEx (Operating Expenses), on the other hand, refers to the general operating expenses associated with the day-to-day operations of the business. These expenses are usually recorded in the company's income statement and directly impact the company's profit in a given fiscal year.²⁶

²⁵ To ensure clarity *one-time expenses* does not mean *lump sum*, but an expenditure of a chiefly non-recurrent nature, and even if such expenditure is settled in a number of recurrent installments.

²⁶ Munich Business School - www.munich-business-school.de/en/l/business-studies-dictionary/capex

6.3 FINANCIAL METRICS AND KPIS

6.3.1 GROSS PROFIT / GROSS MARGIN

Section 4 presented the sales strategy, identified some target markets and prospects, and set up the Marketing Drivers aimed at building a strong brand. With that setting as a baseline, the volume of quantities sold for each service, i.e., the Sales Forecast, was estimated.

Based on that forecast, this section will calculate the Revenue, the Direct Cost involved, and, consequently, the Gross Profit.

Revenue	\$ per unit	Year 1	Year 2	Year 3	Year 4	Year 5
		Nearshoring Advisory	\$ 300	\$ 102,000	\$ 163,200	\$ 339,000
Vendor Management	\$ 250	\$ 68,000	\$ 120,000	\$ 226,000	\$ 275,750	\$ 394,750
Supply Chain Financial Optimization	\$ 320	\$ 81,600	\$ 144,000	\$ 271,040	\$ 330,880	\$ 473,920
Supply-chain Digital Transformation	\$ 180	\$ 45,900	\$ 81,000	\$ 152,460	\$ 186,120	\$ 266,580
Cross-border Op. Support	\$ 160	\$ 48,000	\$ 72,000	\$ 108,000	\$ 162,080	\$ 243,040
(1) Gross Revenue		\$ 345,500	\$ 580,200	\$ 1,096,500	\$ 1,368,230	\$ 1,970,490

Direct Costs	\$ per unit	Year 1	Year 2	Year 3	Year 4	Year 5
		Nearshoring Advisory	\$ 75	\$ 25,500	\$ 40,800	\$ 84,750
Vendor Management	\$ 62	\$ 16,864	\$ 29,760	\$ 56,048	\$ 68,386	\$ 97,898
Supply Chain Financial Optimization	\$ 80	\$ 20,400	\$ 36,000	\$ 67,760	\$ 82,720	\$ 118,480
Supply-chain Digital Transformation	\$ 45	\$ 11,475	\$ 20,250	\$ 38,115	\$ 46,530	\$ 66,645
Cross-border Op. Support	\$ 40	\$ 12,000	\$ 18,000	\$ 27,000	\$ 40,520	\$ 60,760
Cost of Goods Sold		\$ 86,239	\$ 144,810	\$ 273,673	\$ 341,506	\$ 491,833

Gross Results	Year 1	Year 2	Year 3	Year 4	Year 5
	Gross Revenue	\$ 345,500	\$ 580,200	\$ 1,096,500	\$ 1,368,230
Cost of Goods Sold	\$ 86,239	\$ 144,810	\$ 273,673	\$ 341,506	\$ 491,833
GROSS PROFIT	\$ 259,261	\$ 435,390	\$ 822,827	\$ 1,026,724	\$ 1,478,657

6.3.2 EBITDA

	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	\$ 345,500	\$ 580,200	\$ 1,096,500	\$ 1,368,230	\$ 1,970,490
Direct Cost Group					
Labor cost (Direct Cost component)	\$ (74,174)	\$ (102,570)	\$ (179,178)	\$ (181,375)	\$ (264,335)
Raw material and other non-labor direct co	\$ (12,065)	\$ (42,240)	\$ (94,495)	\$ (160,131)	\$ (227,498)
Total Direct Costs	\$ -86,239	\$ -144,810	\$ -273,673	\$ -341,506	\$ -491,833
Indirect Cost Group					
Labor cost (Indirect Cost component)	\$ (188,670)	\$ (291,333)	\$ (528,117)	\$ (554,760)	\$ (797,151)
Facilities & Infrastructure setup	\$ (30,300)		\$ (39,100)		\$ (39,100)
Marketing RCR 2.3%	\$ (7,947)	\$ (13,345)	\$ (25,220)	\$ (31,469)	\$ (45,321)
Rent RCR 3.3%	\$ (11,402)	\$ (19,147)	\$ (36,185)	\$ (45,152)	\$ (65,026)
Utilities RCR 0.2%	\$ (691)	\$ (1,160)	\$ (2,193)	\$ (2,736)	\$ (3,941)
HR Retention & Rewarding Program RCR 2.0%		\$ (11,604)	\$ (21,930)	\$ (27,365)	\$ (39,410)
Budget for CSR RCR 1.7%		\$ (9,863)	\$ (18,641)	\$ (23,260)	\$ (33,498)
Legal Services	\$ (5,000)	\$ (10,000)	\$ (10,000)	\$ (15,000)	\$ (15,000)
Total Indirect Costs	\$ -244,009	\$ -356,452	\$ -681,385	\$ -699,741	\$ -1,038,448
EBITDA	\$ 15,252	\$ 78,938	\$ 141,442	\$ 326,983	\$ 440,209

Definitions

EBITDA stands for Earnings Before Interest, Taxes, Depreciation, and Amortization, and is a metric used to evaluate a company's operating performance. It can be seen as a loose proxy for cash flow from the entire company's operations.

The EBITDA metric is a variation of operating income (EBIT) that excludes certain non-cash expenses. The purpose of these deductions is to remove the factors that business owners have discretion over, such as debt financing, capital structure, methods of depreciation, and taxes (to some extent). It can be used to showcase a firm's financial performance without the impact of its capital structure.²⁷

EBITDA CALCULATION RATIONALE

This section discusses the rationale, source, and assumptions made for each variable in the various lines of the EBITDA table.

²⁷ Corporate Finance Institute - corporatefinanceinstitute.com/resources/valuation/what-is-ebitda/

REVENUE

The sales forecast and the associated revenue were detailed and calculated earlier in this section.

DIRECT COST GROUP

The expenses that make up the Direct Cost, also called Cost of Goods Sold (COGS), are grouped into two major families:

LABOR COST COMPONENT OF COGS

The labor embedded in the Direct Costs is a portion of the total Labor Cost.

It is calculated as an estimate of the person-hours directly involved in producing or delivering the goods or services a company provides. Its calculation has been detailed in Section 5.

RAW MATERIAL AND OTHER COST COMPONENTS

This value consists of those expenses, other than labor, directly related to the production and delivery of goods and services.

INDIRECT COST GROUP

WAGES, SALARIES, AND OTHER LABOR COSTS

Are the total cost of labor calculated in Section 5 minus the amount apportioned to Direct Cost (the Labor-cost component of the COGS).

FACILITIES AND INFRASTRUCTURE SETUP

Are the operational expenses (OpEx) involved in the setup and expansion. They have been discussed and calculated earlier in this section.

RCR-REFERENCED GROUP

Some indirect-cost categories are estimated as a percentage of the revenue.

The Revenue Commitment Ratio (RCR), which determines the portion of the revenue each cost item commits, results from applying an *Adjustment Factor* to the industry average published by IBISWorld.²⁸

Category	Industry Average	Adjust. Factor	RCR
Marketing	2.3%	1	2.3%
Rent	3.3%	1	3.3%
Utilities	0.2%	1	0.2%

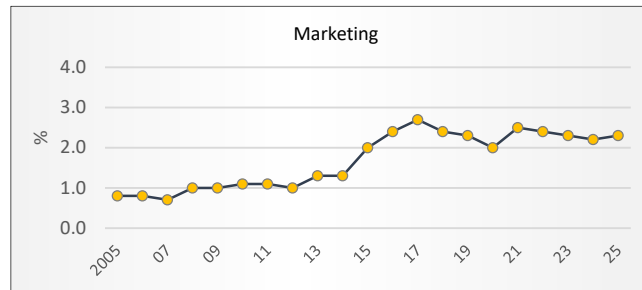
²⁸ IBISWorld - OD4881 Supply Chain Management Services in the US Industry Report

The Adjustment Factor, often referred to as a "scaling factor" or "adjustment coefficient" in the literature, is instrumental in ensuring the accurate representation of the various goal samples, allowing for a more precise projection of financial/statistical trends and outcomes. In this case, this factor extrapolates the average resulting from a 5 to 10-year or even greater sample surveyed by IBISWorld across the industry to fit the current company profile given by variables such as revenue, payroll, and backlog.

The baseline values are those surveyed and published by IBISWorld.²⁸

MARKETING

Marketing expenses include those paid by firms to external parties to promote or sell products or services. This includes market research, publicity, promotional materials, and advertising (print, radio, internet, TV, etc.).



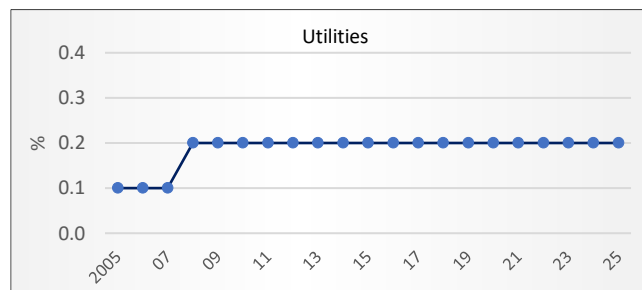
RENT

Rent expenses include payments for the use of land, buildings, or office space. It can include mortgage payments, office or land rent/lease/let expenses. Equipment and machinery rental costs are not included here.



UTILITIES

Utility expenses refer to the cost of services required to run a home or business, such as electricity, gas, water, sewage, and garbage collection.



Assumptions / Disclaimers

IBISWorld uses a 5- to 10-year sample of industry-specific historical data to calculate the indices. About the methodology and source of the research, IBISWorld states:

“For most core collection reports, Cost Structure Benchmarks come from either the Census’ annual reports or Canadian SME benchmarking (the equivalent of the Census). They can be used for US reports because US industries have similar structures to Canadian industries, with only a few exceptions. If these are not reliable sources for a report (e.g., a very specific OD), an analyst may use financial documents from the industry’s major players.”

HR RETENTION AND REWARDING PROGRAM

Budget linked to revenue growth that will support the Retention and Rewarding Program set out in Section 5.

BUDGET FOR CSR

Luiz Maciel has established a budget to support Corporate Social Responsibility (CSR) programs and initiatives.

The CSR-specific budget, set at 1.7% of Gross Revenue, will begin accruing in Year-2 and should accumulate about \$85,000 to the fifth year of the Plan.

6.3.3 NET INCOME

The last indicator proposed, the Net Income, will provide a final view of the profitability of the endeavor. It will also allow for the assessment of the feasibility of distributing dividends, strengthening the cash balance, and making available the funds for reinvestment, as relevant.

	Y1	Y2	Y3	Y4	Y5
Revenue	\$ 345,500	\$ 580,200	\$ 1,096,500	\$ 1,368,230	\$ 1,970,490
EBITDA	\$ 15,252	\$ 78,938	\$ 141,442	\$ 326,983	\$ 440,209
Depreciation 2.9%	\$ 10,020	\$ 16,826	\$ 31,799	\$ 39,679	\$ 57,144
EBIT / Taxable income	\$ 5,232	\$ 62,112	\$ 109,644	\$ 287,304	\$ 383,065
Income Tax, 21%	\$ 1,099	\$ 13,044	\$ 23,025	\$ 60,334	\$ 80,444
Payback ↓					
Net Earnings	\$ 4,133	\$ 49,069	\$ 86,619	\$ 226,970	\$ 302,621
Retained Earnings			\$ 25,000	\$ 25,000	\$ 50,000
Y1-Y5 Accumulated Net Earnings			\$ 669,412		

NET-INCOME CALCULATION RATIONALE

REVENUE

The sales forecast and the associated revenue were detailed and calculated earlier in this section.

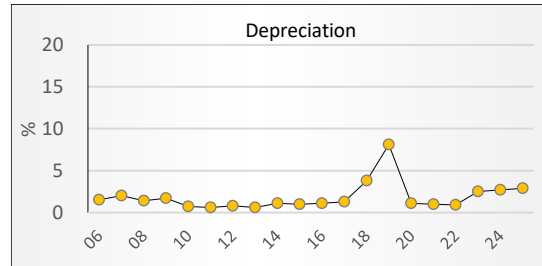
EBITDA

The EBITDA was detailed and calculated earlier in this section.

DEPRECIATION

The depreciation is also estimated using the Revenue Commitment Ratio (RCR), calculated from the data acquired by the 5-10 years IBISWorld's industry market survey.²⁹

Category	Industry Average	Adjust. Factor	RCR
Depreciation	2.9%	1	2.9%



EBIT

The EBIT serves as the taxable base for calculating the Income Tax.

INCOME TAX

The Income Tax rationale will be discussed in subsection 6.4, *Taxes*.

6.4 TAXES

Taxes to be paid and withheld by AMERICAS CONEXION are estimated to be given in the figures shown in the following table.

Tax Contribution	Year 1	Year 2	Year 3	Year 4	Year 5
Income Tax on company profit	\$ 1,099	\$ 13,044	\$ 23,025	\$ 60,334	\$ 80,444
Sales Tax	\$ 24,116	\$ 40,498	\$ 79,332	\$ 98,991	\$ 148,903
FICA employer	\$ 18,529	\$ 27,783	\$ 49,875	\$ 51,895	\$ 74,806
FICA employees	\$ 18,529	\$ 27,783	\$ 49,875	\$ 51,895	\$ 74,806
FUTA	\$ 2,100	\$ 2,940	\$ 5,460	\$ 5,880	\$ 8,820
Income tax withheld f/payroll	\$ 24,222	\$ 36,318	\$ 65,196	\$ 67,836	\$ 97,786
Total	\$ 88,595	\$ 148,366	\$ 272,763	\$ 336,830	\$ 485,566

Cumulate taxes Year 1 to 5	\$ 1,332,120
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²⁹ IBISWorld - OD4881 Supply Chain Management Services in the US Industry Report

6.4.1 TAX PRODUCTION TABLE RATIONALE

INCOME TAX

FEDERAL INCOME TAX

The Income Tax that will be levied on the company's results in order to assess whether the Net Earnings allow the planned reinvestment, estimate the contribution the endeavor would make through taxes, and show the company's profitability.

Taxable corporate profits are equal to a corporation's receipts, less allowable deductions, including the cost of goods sold, wages and other employee compensation, interest, most other taxes, depreciation, and advertising.

The United States imposes a tax on profits of US-resident corporations at a rate of 21% (reduced from 35% by the 2017 Tax Cuts and Jobs Act).



STATE INCOME TAX

In addition to the federal government, 41 states (and many localities) levy income taxes. As the rates they levy are generally much lower than the federal instance and many times deductible from the taxable basis for federal income tax calculation, they have been disregarded for not being relevant for this Business Plan.

SALES TAX

Each state regulates its tax policy. In addition to the rate levied statewide, it is fairly common to have additional rates enforced by some cities and counties within the state. Therefore, a representative value for this combined state/local rate, as calculated by *The Tax Foundation*³⁰, has been adopted in the table below to estimate the taxes levied on AMERICAS CONEXION sales.

The taxable base, on the other hand, has been calculated by apportioning the total revenue among the states where the company has offices or branches, weighted by the headcount at each location.

³⁰ www.taxfoundation.org

Sales Tax	Year 1	Year 2	Year 3	Year 4	Year 5
Florida	\$ 24,116	\$ 40,498	\$ 38,268	\$ 47,751	\$ 45,847
GA			\$ 41,064	\$ 51,240	\$ 49,197
Texas					\$ 53,860
Total	\$ 24,116	\$ 40,498	\$ 79,332	\$ 98,991	\$ 148,903

FICA, FUTA, AND INCOME TAX WITHHOLDING

These contributions, levied on payroll, are discussed and calculated in Section 5, *Human Capital*.

6.4.2 CASHFLOW ASSESSMENT

Cashflow	Year 1	Year 2	Year 3	Year 4	Year 5
Contributed capital	\$ 100,000				
Operational result (EBITDA)	\$ 15,252	\$ 78,938	\$ 141,442	\$ 326,983	\$ 440,209
Purchase of assets (CapEx)	\$ -73,800		\$ -51,600		\$ -51,600
Income tax	\$ -1,099	\$ -13,044	\$ -23,025	\$ -60,334	\$ -80,444
Balance	\$ 40,353	\$ 65,894	\$ 66,817	\$ 266,649	\$ 308,165
Accumulated balance	\$ 40,353	\$ 106,247	\$ 173,064	\$ 439,713	\$ 747,879

Besides testing the overall cash flow consistency, the table above assesses the appropriateness of the planned investment.

It is noteworthy that the \$100,000 invested as paid-in capital will be sufficient to cover the expenses associated with the initial company incorporation and settlement, the procurement of the initial operational infrastructure, and other related pre-operational expenses.

Definitions

Paid-in capital, or contributed capital, is the amount of cash or other assets that shareholders give in exchange for stock.³¹

³¹ Investopedia, investopedia.com



I. Schneider

7

CONCLUSIONS

7.1 NATIONAL IMPORTANCE OF THE ENDEAVOR

AMERICAS CONEXION WILL ADVANCE SUPPLY CHAIN RESILIENCE AND REGIONAL SOURCING EFFICIENCY ACROSS THE WESTERN HEMISPHERE.

This Business Plan defines a specific undertaking: a consulting firm built to help mid-market and enterprise clients redesign supply chains, qualify suppliers more rigorously, improve digital visibility, and execute nearshoring strategies across Latin America. That focus is timely. The U.S. Department of Commerce has continued to treat supply chain resilience as a strategic priority, including through the launch of the SCALE tool to assess structural supply chain risk across the U.S. economy, while the U.S. Census Bureau shows that Mexico remained the United States' top goods trading partner in February 2026. **Those signals frame a market in which supplier diversification, regional coordination, and execution capacity are not isolated client concerns, but issues with broader commercial relevance.**

AMERICAS CONEXION is designed to respond to that environment with an integrated model that brings together business strategy, digital transformation, and supply chain optimization. Its value lies in practical decisions: where operations should be located, how vendor networks should be structured, how total landed cost and working capital are affected by sourcing choices, and how digital tools can improve visibility and coordination. **By connecting those decisions within a single advisory structure, the firm will offer clients a more coherent path through sourcing shifts, operational redesign, and regional expansion.** That structure gives the firm a defined market position between large global consultancies and smaller boutique providers, with senior-led delivery, faster execution, and closer operational follow-through.

The leadership behind that model is equally well matched to its scope. Mr. Maciel brings academic training in economics, financial management, and business administration, together with more than a decade of experience across finance, sales, operations, and supplier-facing management. His record includes vendor oversight and savings generation at Royal Bank of Canada, pipeline development in the U.S. market through Belkins, planning and control improvements at Novartis, and commercial expansion work at Philip Morris International. **Taken together, those experiences support the same capabilities the proposed firm will depend on: financial discipline, commercial judgment, operational planning, and cross-border execution.**

The expected benefits of partnering with the firm extend beyond isolated commercial gains. At the client level, the work is expected to support stronger sourcing discipline, better supplier qualification, improved visibility, and more efficient operating decisions. **When those improvements are repeated across multiple engagements, they may also contribute to more stable procurement, fewer disruptions, and more reliable regional commercial links.** That wider relevance is reinforced by current labor-market conditions: employment of logisticians is projected to grow 17% from 2024 to 2034, with about 26,400 openings per year on average, reflecting the rising complexity of supply planning and coordination. The OECD has likewise noted that the reconfiguration of global value chains, together with nearshoring and friendshoring, is creating new opportunities for production transformation across Latin America and the Caribbean.

The path to implementation is also clearly defined. Mr. Maciel will invest \$200,000 in the venture, which is forecast to reach \$5.4 million in accumulated revenue over the five-year period. The same outlook projects \$1 million in EBITDA, \$666,000 in net income, and \$1.3 million in taxes. **The operating plan begins in North Miami, expands to Statesboro in Year 3, and reaches Houston in Year 5, aligning growth with access to regional trade, logistics, and industrial networks.** Employment is expected to reach 50 jobs in total, including 21 direct and 29 indirect positions. These figures support a business that is not only commercially coherent but also capable of producing tangible economic effects through payroll, procurement, tax generation, and multiplier impacts.

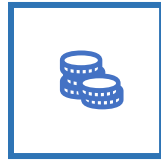
The Goodness Flow Program adds a complementary community dimension to that business case. With a total four-year budget of about \$85,000, the initiative will apply the firm's operational knowledge to help nonprofit and community-serving organizations improve the distribution of essential goods in North Miami, Statesboro, and Houston. **Its role is complementary, but meaningful: it extends the same discipline around coordination, inventory, and delivery into settings where stronger process management can improve service to vulnerable populations.**

Taken as a whole, this Business Plan presents a venture with a clear commercial purpose, a defined execution model, and a credible path to growth. AMERICAS CONEXION will be led by an entrepreneur whose academic training, cross-functional experience, and documented results

align closely with the proposed services and target market. **With a focused advisory platform, a staged expansion plan, realistic financial projections, and a community initiative that complements rather than substitutes the core business case, the endeavor stands as a well-grounded contribution to stronger supply chains, better regional coordination, and more reliable cross-border business performance in the United States.** The United States will benefit with not a merely the work of another supply chain consultant, but the execution of this specific undertaking by a founder whose background is directly aligned with it. AMERICAS CONEXION is designed to integrate nearshoring strategy, supplier qualification, financial optimization, digital enablement, and cross-border execution within a single advisory model, and Mr. Maciel's record in vendor management, financial planning, pipeline development, and operational coordination makes that model more credible and more executable in practice.



AMERICAS CONEXION AT A GLANCE



Investment

amounting to a total of

\$200 thousand



CapEx

Capital Expenditures in the 5-y outlook

\$177 thousand



Employment

direct and indirect job opportunities for U.S. workers

33 New Jobs



Disposable Income and GDP

benefited by the production of new revenue for about

\$5.4 million



Taxes

of state and federal spheres will amount to

\$1.3 million



CSR Program

will benefit

2,500 community members



I.schneider

APPENDIX I

EMPLOYMENT MULTIPLIERS

This Appendix summarizes the methodology proposed by the study below for the calculation of the Indirect Jobs produced by the investment in diverse industries in the United States.

It includes part of the procedure description and includes Multiplier Tables and other Appendix to the Report. View this report at epi.org/160282

**Economic
Policy
Institute**

Updated employment multipliers for the U.S. economy

Report • By Josh Bivens • January 23, 2019

Summary

When it comes to the ripple effects that spread to the rest of the labor market, one lost dollar of economic output or one lost job is not the same as another.

Each industry has *backward linkages* to economic sectors that provide the materials needed for the industry's output, and each industry has *forward linkages* to the economic sectors where the industry's workers spend their income. Therefore, in addition to the jobs directly supported by an industry, a large number of indirect jobs may also be supported by that industry. The subtraction (or addition) of jobs and output in industries with strong backward and forward linkages to other economic sectors can cause large ripple effects.

This brief calculates *employment multipliers* by industry to illustrate the importance of these linkages, updating earlier work by Bivens (2003) and Baker and Lee (1993). Employment multipliers measure how the creation or destruction of output or employment in a particular industry translates into wider employment changes throughout the economy.

Table 1

Employment multipliers per 100 direct jobs, by major private-sector industry group

Major industry group	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
<i>Agriculture, forest, fishing, and hunting</i>	100	93.6	134.8	228.5
<i>Mining</i>	100	224.0	166.0	390.0
<i>Utilities</i>	100	515.4	442.2	957.7
<i>Construction</i>	100	88.0	138.1	226.1
<i>Durable manufacturing</i>	100	289.1	454.9	744.1
<i>Nondurable manufacturing</i>	100	184.8	329.5	514.3
<i>Wholesale trade</i>	100	107.3	128.0	235.3
<i>Retail trade</i>	100	46.7	75.4	122.1
<i>Transportation and warehousing</i>	100	112.8	163.3	276.0
<i>Information</i>	100	252.0	321.1	573.1
<i>Finance and insurance</i>	100	149.7	214.7	364.4
<i>Real estate and rental leasing</i>	100	396.6	483.1	879.7
<i>Professional, scientific, and technical services</i>	100	142.1	276.2	418.3
<i>Management of companies</i>	100	144.4	255.4	399.9
<i>Administrative and support services and waste management</i>	100	45.5	89.1	134.5
<i>Educational services</i>	100	63.8	129.9	193.7
<i>Health care and social assistance</i>	100	69.4	136.2	205.6
<i>Arts, entertainment, and recreation</i>	100	123.3	255.2	378.5
<i>Accommodation and food services</i>	100	53.8	107.4	161.2
<i>Other services (except public administration)</i>	100	70.7	139.6	210.3

* Includes materials and capital services supplier jobs

** Includes jobs supported by respending of income from direct jobs and supplier jobs, as well as public-sector jobs supported by tax revenue

Notes: See methods appendix for derivation. The industry-specific multipliers from Appendix Table A1 are weighted and summed across industries within major industry groups to get the multipliers in this table. For the per-100-jobs multipliers, the weight used is hours of work (weights are included in the Bureau of Labor Statistics Employment Requirements Matrices data).

Source: EPI analysis of data from the Bureau of Labor Statistics (BLS) Employment Requirements Matrices, the BLS Current Employment Statistics program, and the Bureau of Economic Analysis GDP-by-industry accounts

Economic Policy Institute

Table 2

Employment multipliers per \$1 million in final demand, by major private-sector industry group

Major industry group	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
<i>Agriculture, forest, fishing, and hunting</i>	5.9	5.4	4.8	10.1
<i>Mining</i>	1.3	3.4	2.5	5.9
<i>Utilities</i>	1.0	4.5	5.9	10.4
<i>Construction</i>	5.5	4.8	6.1	10.9
<i>Durable manufacturing</i>	1.8	4.9	11.6	16.5
<i>Nondurable manufacturing</i>	2.6	4.3	10.4	14.7
<i>Wholesale trade</i>	3.8	4.1	4.3	8.4
<i>Retail trade</i>	9.9	4.6	6.1	10.6
<i>Transportation and warehousing</i>	4.7	5.4	6.0	11.3
<i>Information</i>	2.0	4.5	6.4	10.9
<i>Finance and insurance</i>	3.1	4.7	6.2	10.8
<i>Real estate and rental leasing</i>	1.4	5.4	17.2	22.6
<i>Professional, scientific, and technical services</i>	4.3	4.8	10.4	15.3
<i>Management of companies</i>	3.6	5.2	7.2	12.4
<i>Administrative and support services and waste management</i>	10.6	5.0	8.1	13.1
<i>Educational services</i>	9.1	5.4	9.2	14.6
<i>Health care and social assistance</i>	7.8	5.3	8.2	13.5
<i>Arts, entertainment, and recreation</i>	6.5	6.5	16.0	22.5
<i>Accommodation and food services</i>	11.5	6.3	7.0	13.2
<i>Other services (except public administration)</i>	8.7	5.3	8.7	14.0

* Includes materials and capital services supplier jobs

** Includes jobs supported by respending of income from direct jobs and supplier jobs, as well as public-sector jobs supported by tax revenue

Notes: See methods appendix for derivation. The industry-specific multipliers from Appendix Table A2 are weighted and summed across industries within major industry groups to get the multipliers in this table. For the per-\$1-million multipliers, the weight used is an output weight (weights are included in the Bureau of Labor Statistics Employment Requirements Matrices data).

Source: EPI analysis of data from the Bureau of Labor Statistics (BLS) Employment Requirements Matrices, the BLS Current Employment Statistics program, and the Bureau of Economic Analysis GDP-by-industry accounts

Economic Policy Institute

Appendix: Data methods for calculating employment multipliers, per dollar and per job

In this report, I estimate two broad categories of indirect job impacts that are spurred by direct employment changes in a given industry: supplier jobs and induced (or responding) jobs (including public-sector jobs). The first category (supplier jobs) defines the backward linkages of an industry. Induced jobs define forward linkages. The total of these influences make up the “employment multiplier.”

I calculate the employment multipliers on two different bases: per each 100 jobs in an industry and per each \$1 million of final demand for an industry’s output.

Supplier jobs

Supplier jobs are generally the most intuitive category of indirect employment changes. Put simply, when jobs are lost in one industry, the industries that provide inputs and materials also suffer losses. Take a concrete example: When coal-mining activity shrinks, it leads to a reduction in demand for industries that provide inputs to coal mining, such as those that provide safety equipment, industrial equipment, and/or transportation equipment and services.

Supplier job estimates can be calculated directly from the employment requirements matrices (ERM) provided by the Bureau of Labor Statistics (BLS). The BLS ERM shows how many jobs are supported by \$1 million in final demand in a given industry, jobs both in the industry directly satisfying the final demand as well as ones supplying inputs. For example, each \$1 million in final demand for construction services supports jobs in the construction industry, but also supports jobs in concrete production, bulldozer manufacturing, and accounting services. The ERM tracks how many jobs in these supplier industries are supported by each \$1 million in construction services purchased.

Materials supplier jobs

To obtain materials supply jobs per each \$1 million in final demand, I sum up all rows in the column vector from the ERM, and then subtract out the direct jobs. For construction, I simply sum all nonconstruction entries in the column vector from the ERM.

Because the ERM is set up in terms of dollar flows rather than job flows, translating a given direct employment impact into an effect on supplier jobs requires a small manipulation. Specifically, I take the ratio of jobs supported by a given amount of spending in an industry that are supplier jobs to direct jobs, and then multiply this ratio by the number of direct jobs identified in the ERM. The estimate for supplier jobs supported by each 100 direct jobs in a given industry is calculated using the following equation (with the subscript “total”

representing the sum of direct and material supplies jobs):

$$((ER_{total} - ER_{direct})/ER_{direct}) * 100$$

Even these most basic statistics, derived directly with very little manipulation from the BLS ERM, indicate why using two separate bases for the employment multiplier (per 100 jobs or per \$1 million of final demand) might be helpful. Take, for instance, the comparison of *per-job* estimates in two industries—one in which each \$1 million in final demand is associated with just one direct job in the industry, but 10 jobs in the materials supplier industries, and another where this split is five direct jobs to six materials supplier jobs. In this case, the sum of direct and material supply jobs in these industries is identical per each \$1 million (11 jobs). But comparing them on a *per-job* basis is comparing two very different flows of final demand. In the industry with only one direct job per \$1 million of final demand, it takes \$100 million in final demand to support 100 direct jobs. But in the industry with five direct jobs per \$1 million it takes only \$20 million to support 100 direct jobs.

This example might make it seem as if the per-job measure is less useful generally. But that's not necessarily the case. Media reports of plant closings, for example, often report the number of jobs, not the economic output, that will be lost to a local community. Rather than having to guess at the output loss, the per-job multipliers in this report can be used by industry analysts to get an estimate of the economic ripple effects of these losses.

Capital services supplier jobs

One weakness of the BLS ERM is that it does not account for the depreciation of capital goods (plant, equipment, and structures) that is caused by production. This could have nontrivial impacts on jobs supported in capital-intensive industries. Further, because capital-intensive industries often have quite small numbers of direct jobs associated with a dollar of output, not accounting for the capital services supplies to these industries could greatly underestimate their overall effect on the economy.

To correct this failure to account for capital services supplies, I estimate the number of jobs associated with producing the capital goods that would be needed to replace the amount of depreciation associated with each \$1 million in final demand and for each 100 direct jobs in an industry.

I first estimate the value of capital services used in each industry's production. To do this, I use data from the Bureau of Economic Analysis (BEA) on gross domestic product by industry. The KLEMS measures from this data (capital, labor, energy, materials, and suppliers) provide an estimate of the capital share of industry output (that is, the share of income generated by each industry that goes to pay owners of capital goods rather than workers or suppliers). Combining industry output (obtained from the BLS ERM data) with the capital share of output provides an estimate of the amount of new capital goods that must be produced each period to replace this capital service flow. Essentially, capital-intensive industries will have to spend more money to replace capital services that are used up during production. Based on ratios that approximately reflect the economywide

division of aggregate capital investment to structures versus equipment, I assume that 40 percent of this total spending flows into construction to replace new structures and that 60 percent flows into equipment manufacturing to replace machinery. I then use the ERM to calculate how many jobs are associated with the production of this structure and equipment investment. This provides my estimate of the number of capital supplier jobs associated with each \$1 million in final demand for an industry.

To get a number on capital supplier jobs associated with each direct job in an industry, I make a small manipulation of the data. The first expression, in parentheses, shows how output (measured in dollars) per each 100 workers in a given industry can be calculated. This output measure is then multiplied by the capital share to give the expression for depreciation (or capital service inputs) associated with each 100 jobs in an industry.

$$\left(\frac{\$1,000,000}{ER_{direct}} \right) * 100 * \text{Capital share of output} = \text{Depreciation}$$

This measure of depreciation is then used to estimate industry capital demand. From here, the formula for supplier jobs to replace the depreciation involved with every 100 direct jobs in a given industry is:

$$ER_{total_equipment} * \left(\frac{\text{Depreciation}}{\$1,000,000} \right) * 0.6 + ER_{structures} * \left(\frac{\text{Depreciation}}{\$1,000,000} \right) * 0.4$$

Induced jobs

Another category of indirect jobs concerns those that are supported by the demand that relies on the wage and salary income of both direct jobs and supplier jobs. These jobs define the forward linkages from an industry's output. For example, a job at a construction site also supports jobs in restaurants and diners where construction workers eat, grocery stores where they shop for food, and doctors' offices where they pay for medical services. Public-sector jobs, supported by workers' taxes, also fall into this category.

Jobs supported by respending of income from direct jobs and supplier jobs

The scale of induced jobs supported by each \$1 million in final demand or 100 direct jobs in a given industry depends on the overall "respending multiplier," or how much of a worker's earnings are spent on consumption goods. Bivens (2003) reviews evidence on this multiplier and takes 0.5 as a conservative estimate of this effect.¹ Induced jobs also depend on the relative wages of both direct and supplier industries. As an example, if automobile assembly jobs have wages that are 50 percent higher than the economywide average wage, this would lead to spending induced by each 100 jobs in that industry that is 50 percent higher than the economywide average, making the induced spending multiplier this much higher. Further, if the supplier jobs supported by automobile assembly (steel, iron, glass, etc.) pay higher-than-average wages, then this will also increase the induced spending multiplier for the automobile assembly industry.

In this paper, I index hourly wages by industry to establish an economywide average (weighted by hours worked, obtained from the BLS ERM data) equal to 1.0. From here, one can express the induced jobs supported by each \$1 million in final demand or 100 direct jobs in an industry as simply 100 times the index of average hourly wages in the industry times 0.5 (our respending multiplier).

For supplier jobs, I multiply the (179 industries) vector of supplier jobs associated with a given \$1 million in final demand or 100 direct jobs in the industry by each industry's average hourly wage index, multiply by 0.5 (the respending multiplier), and then sum to estimate the induced spending from *supplier* jobs associated with final demand or direct employment in a given industry.

Public-sector jobs supported by tax revenue

Finally, we can estimate another forward linkage—the number of public-sector jobs (federal, state, and local) associated with each \$1 million in final demand or 100 direct jobs in an industry. This measure differs across industries based on the relative wage of the industry. To generate the inputs for this calculation, I multiply each industry's hourly wage by 2,000 to express it as a full-time, full-year salary. For federal taxes, I multiply this figure by 0.2, and for state and local taxes, by 0.1. These provide rough measures of the federal tax revenue and the state and local tax revenue supported by each job in an industry.

I then use BEA data on tax receipts from federal, state, and local governments and BLS CES data on employment counts in these governments to measure how much tax revenue is required to support a public-sector employee in federal employment and how much tax revenue is required to support a public-sector employee in state and local government employment. For each of these two categories of public-sector employment (federal; state and local), I divide the tax revenue generated by each \$1 million in final demand or 100 direct jobs in a given industry by this per-employee wage bill, and then sum the two totals, to get a measure of total public-sector employment generated.

Appendix Table
A1

Employment multipliers per 100 direct jobs, all private-sector industries

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
Agriculture, forest, fishing, and hunting					
1	Crop production	100.0	74.4	55.2	129.6
2	Animal production and aquaculture	100.0	112.4	68.0	180.4
3	Forestry	100.0	285.7	124.3	410.0
4	Logging	100.0	150.1	88.1	238.2
5	Fishing, hunting, and trapping	100.0	116.5	59.2	175.7
6	Support activities for agriculture and forestry	100.0	79.7	51.2	130.9
Mining					
7	Oil and gas extraction	100.0	376.0	161.3	537.3
8	Coal mining	100.0	330.8	169.6	500.4
9	Metal ore mining	100.0	318.2	154.7	472.9
10	Nonmetallic mineral mining and quarrying	100.0	138.4	96.6	235.0
11	Support activities for mining	100.0	121.4	105.4	226.9
Utilities					
12	Electric power generation, transmission, and distribution	100.0	399.1	165.2	564.3
13	Natural gas distribution	100.0	456.5	182.3	638.8
14	Water, sewage, and other systems	100.0	1,561.7	301.8	1,863.5
Construction					
15	Construction	100.0	88.0	89.6	177.6
Nondurable manufacturing					
16	Animal food manufacturing	100.0	688.1	290.6	978.7
17	Grain and oilseed milling	100.0	1,064.1	424.8	1,488.9
18	Sugar and confectionery product manufacturing	100.0	212.9	118.4	331.3
19	Fruit and vegetable preserving and specialty food manufacturing	100.0	269.4	143.4	412.8

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
20	Dairy product manufacturing	100.0	559.4	255.4	814.9
21	Animal slaughtering and processing	100.0	254.7	126.3	380.9
22	Seafood product preparation and packaging	100.0	134.3	84.6	218.9
23	Bakeries and tortilla manufacturing	100.0	170.5	100.1	270.6
24	Other food manufacturing	100.0	335.9	158.3	494.2
25	Beverage manufacturing	100.0	314.7	159.1	473.8
26	Tobacco manufacturing	100.0	3,394.0	646.2	4,040.2
27	Textile mills and textile product mills	100.0	109.9	94.2	204.1
28	Apparel, leather, and allied product manufacturing	100.0	168.4	122.8	291.2
29	Sawmills and wood preservation	100.0	177.8	112.1	289.9
30	Veneer, plywood, and engineered wood product manufacturing	100.0	137.0	103.2	240.2
31	Other wood product manufacturing	100.0	97.3	86.2	183.5
32	Pulp, paper, and paperboard mills	100.0	468.3	218.3	686.6
33	Converted paper product manufacturing	100.0	186.3	132.7	319.0
34	Printing and related support activities	100.0	92.1	91.3	183.4
35	Petroleum and coal products manufacturing	100.0	945.9	504.7	1,450.7
36	Basic chemical manufacturing	100.0	822.0	329.1	1,151.1
37	Resin, synthetic rubber, and artificial synthetic fibers and filaments manufacturing	100.0	635.7	321.9	957.6
38	Pesticide, fertilizer, and other agricultural chemical manufacturing	100.0	510.0	220.0	730.0
39	Pharmaceutical and medicine manufacturing	100.0	394.4	180.4	574.8
40	Paint, coating, and adhesive manufacturing	100.0	294.7	175.8	470.5
41	Soap, cleaning compound, and toilet preparation manufacturing	100.0	360.1	134.9	495.1
42	Other chemical product and preparation manufacturing	100.0	262.6	174.1	436.6
43	Plastics product manufacturing	100.0	167.3	111.0	278.3

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
44	Rubber product manufacturing	100.0	143.5	102.4	245.9
Durable manufacturing					
45	Clay product and refractory manufacturing	100.0	78.6	80.7	159.3
46	Glass and glass product manufacturing	100.0	126.0	96.0	222.0
47	Cement and concrete product manufacturing	100.0	105.5	90.4	195.9
48	Lime, gypsum, and other nonmetallic mineral product manufacturing	100.0	173.7	106.6	280.3
49	Iron and steel mills and ferroalloy manufacturing	100.0	618.2	305.6	923.7
50	Steel product manufacturing from purchased steel	100.0	849.4	439.7	1,289.1
51	Alumina and aluminum production and processing	100.0	214.3	145.0	359.2
52	Nonferrous metal (except aluminum) production and processing	100.0	306.5	169.8	476.2
53	Foundries	100.0	106.6	91.6	198.2
54	Forging and stamping	100.0	186.9	129.3	316.2
55	Cutlery and handtool manufacturing	100.0	166.9	118.1	285.1
56	Architectural and structural metals manufacturing	100.0	115.7	100.3	216.0
57	Boiler, tank, and shipping container manufacturing	100.0	172.6	124.8	297.4
58	Hardware manufacturing	100.0	161.6	118.9	280.5
59	Spring and wire product manufacturing	100.0	132.7	111.5	244.2
60	Machine shops; turned product; and screw, nut, and bolt manufacturing	100.0	85.5	87.8	173.4
61	Coating, engraving, heat treating, and allied activities	100.0	91.5	80.5	172.0
62	Other fabricated metal product manufacturing	100.0	139.1	107.9	247.0
63	Agriculture, construction, and mining machinery manufacturing	100.0	248.3	166.7	415.0
64	Industrial machinery manufacturing	100.0	155.1	149.2	304.4
65	Commercial and service industry machinery manufacturing	100.0	215.1	154.0	369.1
66	HVAC equipment manufacturing	100.0	157.8	111.1	268.9

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
67	Metalworking machinery manufacturing	100.0	107.9	105.2	213.1
68	Engine, turbine, and power transmission equipment manufacturing	100.0	275.3	186.9	462.2
69	Other general purpose machinery manufacturing	100.0	200.3	142.4	342.7
70	Computer and peripheral equipment manufacturing	100.0	56.3	102.5	158.8
71	Communications equipment manufacturing	100.0	128.4	128.5	256.9
72	Audio and video equipment manufacturing	100.0	155.4	117.1	272.5
73	Semiconductor and other electronic component manufacturing	100.0	92.9	99.3	192.2
74	Navigational, measuring, electromedical, and control instruments manufacturing	100.0	158.7	129.7	288.4
75	Manufacturing and reproducing magnetic and optical media	100.0	123.7	137.7	261.4
76	Electric lighting equipment manufacturing	100.0	124.2	120.7	244.9
77	Household appliance manufacturing	100.0	141.8	124.5	266.3
78	Electrical equipment manufacturing	100.0	117.8	104.8	222.6
79	Other electrical equipment and component manufacturing	100.0	166.8	114.5	281.3
80	Motor vehicle manufacturing	100.0	935.8	492.1	1,428.0
81	Motor vehicle body and trailer manufacturing	100.0	251.1	180.6	431.7
82	Motor vehicle parts manufacturing	100.0	209.8	161.2	371.0
83	Aerospace product and parts manufacturing	100.0	180.2	156.0	336.2
84	Railroad rolling stock manufacturing	100.0	229.6	186.3	415.9
85	Ship and boat building	100.0	113.9	114.9	228.8
86	Other transportation equipment manufacturing	100.0	342.1	206.7	548.8
87	Household and institutional furniture and kitchen cabinet manufacturing	100.0	74.7	75.3	150.0
88	Office furniture (including fixtures) manufacturing	100.0	124.9	92.0	217.0
89	Other furniture-related product manufacturing	100.0	163.0	107.5	270.6
90	Medical equipment and supplies manufacturing	100.0	153.2	108.3	261.4

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
91	Other miscellaneous manufacturing	100.0	160.4	116.8	277.2
Wholesale trade					
92	Wholesale trade	100.0	107.3	95.1	202.5
Retail trade					
93	Motor vehicle and parts dealers	100.0	52.2	64.6	116.8
94	Food and beverage stores	100.0	30.6	40.6	71.2
95	General merchandise stores	100.0	30.7	42.6	73.4
96	Other retail	100.0	57.9	57.6	115.5
Transportation and warehousing					
97	Air transportation	100.0	161.3	116.5	277.8
98	Rail transportation	100.0	161.6	100.1	261.7
99	Water transportation	100.0	545.5	228.4	773.9
100	Truck transportation	100.0	108.2	83.1	191.3
101	Transit and ground passenger transportation	100.0	109.9	61.3	171.3
102	Pipeline transportation	100.0	218.5	99.3	317.8
103	Scenic and sightseeing transportation and support activities for transportation	100.0	134.5	87.9	222.4
104	Couriers and messengers	100.0	84.5	72.6	157.1
105	Warehousing and storage	100.0	53.2	58.5	111.7
Information					
106	Newspaper, periodical, book, and directory publishers	100.0	154.7	113.6	268.3
107	Software publishers	100.0	193.6	180.3	373.8
108	Motion picture, video, and sound recording industries	100.0	96.5	96.4	192.9
109	Radio and television broadcasting	100.0	195.3	141.2	336.5
110	Cable and other subscription programming	100.0	711.8	314.1	1,025.9

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
111	Wired telecommunications carriers	100.0	284.0	161.7	445.7
112	Wireless telecommunications carriers (except satellite)	100.0	936.9	374.2	1,311.1
113	Satellite, telecommunications resellers, and all other telecommunications	100.0	266.7	171.9	438.6
114	Data processing, hosting, and related services	100.0	337.3	233.0	570.3
115	Other information services	100.0	218.0	164.5	382.5
Finance and insurance					
116	Monetary authorities, credit intermediation, and related activities	100.0	112.7	100.4	213.1
117	Securities, commodity contracts, funds, trusts, and related activities	100.0	293.6	216.4	510.0
118	Insurance carriers	100.0	189.4	146.4	335.8
119	Agencies, brokerages, and other insurance related activities	100.0	63.2	88.8	152.0
Real estate and rental leasing					
120	Real estate	100.0	382.0	165.9	547.9
121	Automotive equipment rental and leasing	100.0	376.3	194.3	570.6
122	Consumer goods rental and general rental centers	100.0	150.1	96.0	246.1
123	Commercial and industrial machinery and equipment rental and leasing	100.0	344.9	178.9	523.8
124	Lessors of nonfinancial intangible assets (except copyrighted works)	100.0	4,374.7	1,625.0	5,999.7
Professional, scientific, and technical services					
125	Legal services	100.0	89.2	111.3	200.5
126	Accounting, tax preparation, bookkeeping, and payroll services	100.0	52.0	81.3	133.4
127	Architectural, engineering, and related services	100.0	90.0	114.1	204.1
128	Specialized design services	100.0	67.5	97.4	164.9
129	Computer systems design and related services	100.0	134.1	149.3	283.4
130	Management, scientific, and technical consulting services	100.0	91.1	116.5	207.6
131	Scientific research and development services	100.0	519.3	323.7	842.9
132	Advertising, public relations, and related services	100.0	460.9	270.7	731.6

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
133	Other professional, scientific, and technical services	100.0	70.8	83.6	154.3
Management of companies					
134	Management of companies and enterprises	100.0	144.4	138.6	283.1
Administrative and support services and waste management					
135	Office administrative services	100.0	51.9	88.4	140.3
136	Facilities support services	100.0	140.2	96.5	236.7
137	Employment services	100.0	31.3	50.1	81.4
138	Business support services	100.0	54.6	62.2	116.7
139	Travel arrangement and reservation services	100.0	133.7	106.3	240.0
140	Investigation and security services	100.0	30.8	47.0	77.9
141	Services to buildings and dwellings	100.0	29.8	46.3	76.1
142	Other support services	100.0	119.9	95.8	215.7
143	Waste management and remediation services	100.0	131.4	99.7	231.1
Educational services					
144	Elementary and secondary schools (private)	100.0	24.3	65.2	89.5
145	Junior colleges, colleges, universities, and professional schools (private)	100.0	93.9	88.1	182.0
146	Other educational services (private)	100.0	47.7	73.7	121.4
Health care and social assistance					
147	Offices of physicians	100.0	87.5	115.3	202.8
148	Offices of dentists	100.0	56.9	86.0	142.9
149	Offices of other health practitioners	100.0	43.1	68.3	111.4
150	Outpatient care centers	100.0	72.1	88.0	160.1
151	Medical and diagnostic laboratories	100.0	84.6	92.0	176.6
152	Home health care services	100.0	41.6	56.5	98.1
153	Other ambulatory health care services	100.0	81.9	78.1	160.0

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
154	Hospitals (private)	100.0	123.7	112.7	236.5
155	Nursing and residential care facilities	100.0	44.6	52.1	96.7
156	Individual and family services	100.0	22.9	43.7	66.6
157	Community and vocational rehabilitation services	100.0	60.5	59.8	120.3
158	Child day care services	100.0	23.8	38.8	62.7
Arts, entertainment, and recreation					
159	Performing arts companies	100.0	208.9	151.6	360.5
160	Spectator sports	100.0	132.5	114.4	246.9
161	Promoters of events, and agents and managers	100.0	265.6	181.4	447.0
162	Independent artists, writers, and performers	100.0	73.7	99.7	173.5
163	Museums, historical sites, and similar institutions	100.0	75.7	76.5	152.2
164	Amusement parks and arcades	100.0	59.7	49.0	108.7
165	Gambling industries (except casino hotels)	100.0	817.9	228.6	1,046.5
166	Other amusement and recreation industries	100.0	52.5	55.2	107.6
Accommodation and food services					
167	Accommodation	100.0	78.2	62.8	141.0
168	Food services and drinking places	100.0	49.6	46.8	96.4
Other services (except public administration)					
169	Automotive repair and maintenance	100.0	125.5	88.8	214.3
170	Electronic and precision equipment repair and maintenance	100.0	281.2	166.5	447.7
171	Commercial and industrial machinery and equipment repair and maintenance	100.0	171.1	119.5	290.6
172	Personal and household goods repair and maintenance	100.0	200.7	115.1	315.8
173	Personal care services	100.0	30.6	47.4	77.9
174	Death care services	100.0	38.7	57.1	95.8

Appendix Table
A1 (cont.)

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
175	Drycleaning and laundry services	100.0	66.6	53.0	119.6
176	Other personal services	100.0	130.2	74.6	204.8
177	Religious organizations	100.0	32.7	55.6	88.2
178	Grantmaking and giving services and social advocacy organizations	100.0	56.7	87.6	144.3
179	Civic, social, professional, and similar organizations	100.0	31.0	67.2	98.2

* Includes materials and capital services supplier jobs

** Includes jobs supported by respending of income from direct jobs and supplier jobs, as well as public-sector jobs supported by tax revenue

Note: See methods appendix for derivation.

Source: EPI analysis of data from the Bureau of Labor Statistics (BLS) Employment Requirements Matrices, the BLS Current Employment Statistics program, and the Bureau of Economic Analysis GDP-by-industry accounts

Economic Policy Institute





I.schneider

APPENDIX II

SALES TAX

RATE SCHEDULE

2026 Sales Tax Rates | Sales Taxes by State

State	State Sales Tax Rate	State Sales Tax Rank	Avg. Local Sales Tax Rate	Max Local Sales Tax Rate	Combined State & Local Sales Tax Rate	Combined State & Local Sales Tax Rank
Alabama	4.00%	40	5.46%	11.00%	9.46%	5
Alaska	0.00%	46	1.82%	7.85%	1.82%	46
Arizona	5.60%	28	2.92%	5.30%	8.52%	11
Arkansas	6.50%	9	2.96%	6.125%	9.46%	4
California (a)	7.25%	1	1.74%	5.25%	8.99%	7
Colorado	2.90%	45	4.99%	9.10%	7.89%	16
Connecticut	6.35%	12	0.00%	0.00%	6.35%	33
Delaware	0.00%	46	0.00%	0.00%	0.00%	47
Florida	6.00%	17	0.98%	2.00%	6.98%	28
Georgia	4.00%	40	3.49%	5.00%	7.49%	18
Hawaii (b)	4.00%	40	0.50%	0.50%	4.50%	45
Idaho	6.00%	17	0.03%	3.00%	6.03%	37
Illinois	6.25%	13	2.71%	4.75%	8.96%	8
Indiana	7.00%	2	0.00%	0.00%	7.00%	24
Iowa	6.00%	17	0.94%	2.00%	6.94%	29
Kansas	6.50%	9	2.19%	4.25%	8.69%	9
Kentucky	6.00%	17	0.00%	0.00%	6.00%	38
Louisiana	5.00%	32	5.11%	7.00%	10.11%	1
Maine	5.50%	29	0.00%	0.00%	5.50%	44
Maryland	6.00%	17	0.00%	0.00%	6.00%	38
Massachusetts	6.25%	13	0.00%	0.00%	6.25%	35
Michigan	6.00%	17	0.00%	0.00%	6.00%	38
Minnesota	6.875%	6	1.26%	3.00%	8.14%	15
Mississippi	7.00%	2	0.06%	1.00%	7.06%	23
Missouri	4.225%	38	4.22%	5.763%	8.44%	12
Montana (c)	0.00%	46	0.00%	0.00%	0.00%	47
Nebraska	5.50%	29	1.48%	2.00%	6.98%	27
Nevada	6.85%	7	1.39%	1.525%	8.24%	13
New Hampshire	0.00%	46	0.00%	0.00%	0.00%	47
New Jersey (d)	6.625%	8	-0.02%	3.313%	6.60%	30

New Mexico (b)	4.875%	35	2.79%	4.5625%	7.67%	17
New York	4.00%	40	4.54%	4.875%	8.54%	10
North Carolina	4.75%	36	2.25%	2.75%	7.00%	26
North Dakota	5.00%	32	2.09%	3.75%	7.09%	22
Ohio	5.75%	27	1.54%	2.25%	7.29%	21
Oklahoma	4.50%	37	4.56%	7.00%	9.06%	6
Oregon	0.00%	46	0.00%	0.00%	0.00%	47
Pennsylvania	6.00%	17	0.34%	2.00%	6.34%	34
Rhode Island	7.00%	2	0.00%	0.00%	7.00%	24
South Carolina	6.00%	17	1.49%	3.00%	7.49%	19
South Dakota (b)	4.20%	39	1.91%	4.50%	6.11%	36
Tennessee	7.00%	2	2.61%	2.75%	9.61%	2
Texas	6.25%	13	1.95%	2.00%	8.20%	14
Utah (a)	6.10%	16	1.32%	4.70%	7.42%	20
Vermont	6.00%	17	0.39%	1.00%	6.39%	32
Virginia (a)	5.30%	31	0.47%	2.70%	5.77%	41
Washington	6.50%	9	3.01%	4.10%	9.51%	3
West Virginia	6.00%	17	0.59%	1.00%	6.59%	31
Wisconsin	5.00%	32	0.72%	2.90%	5.72%	42
Wyoming	4.00%	40	1.56%	3.00%	5.56%	43
District of Columbia	6.00%		0.00%	0.00%	6.00%	

Note: City, county and municipal rates vary. Local rates are weighted by population to compute an average local tax rate.

(a) Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax.

(b) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services.

(c) Special taxes in local resort areas are not counted here.

(d) Salem County, N.J., is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey's local score is represented as a negative. Sources: Sales Tax Clearinghouse; Tax Foundation calculations; State Revenue Department websites.