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主旨：檢送經濟部國際貿易局撰擬「美國稅改整合架構計畫研析報告」1份，請查照並轉知所屬會員參考。

說明：依經濟部國際貿易局本(106)年10月18日貿雙二字第1060551336號函辦理。

正本：本會會員公會(電郵)  
副本：經濟部國際貿易局

理事長 許勝雄

# 美国税改整合架构计划研析报告

106.10.17 经济部国际贸易局

## 一、税改计划主要内容：

美国白宫与财政部于本(106)年 9 月 27 日公布税改整合架构计划 (Unified Framework for Fixing Our Broken Tax Code, 如附件), 此架构计划为行政部门与众院岁计委员会、参院财政委员会共同拟订, 将透过扩大税基、修补漏洞等方式, 完成促进经济成长、支持中产阶级家庭、保护劳工与工作机会等目标之立法。前述架构计划重点包括：

### (一) 企业部分：

1. 将营利事业所得税(corporate tax)从原先 35% 削减至 20%, 低于已开发中国家之平均水平 22.5% 税率。
2. 商业实体(pass-through business)<sup>1</sup> 税率目前等同于个人所得税率, 最高水平为 39.6%, 将降低至 25%, 另将设计防弊条款以免富人循此管道报税。
3. 企业如有新投资, 允许就其可折旧资产之资本支出(建筑物除外), 自投资当年度起抵减 5 年税额。
4. 废除大部分企业用的扣除额(deductions)及税收抵免(tax credits), 只保留民主党议员支持的研发及低收入住宅(low-income housing)税收抵免。
5. 拟对美国企业海外营收采取「属地主义<sup>2</sup>」租税制度, 亦即美国企业海外盈余只须向当地政府缴税, 无须在汇回时缴高达 35% 税率, 以鼓励企业将海外利得转回美国投资。

<sup>1</sup> 独资(Sole proprietorships)、合伙公司(Partnerships)、有限责任公司(LLC)及小型企业(S Corporation)等采遵循 pass through 原则(公司层面不课税, 公司收入转到个人所得, 依所有者的个人所得税率缴税)的商业实体。新制代表税率高于 25% 的企业能受益。

<sup>2</sup> 税改将原来营所税的属人主义课税, 改为属地主义课税(territorial taxation)(即对美国来源所得课税), 因此将来美国公司获配境外子公司之股利将免公司所得税。至于税改前便已留在海外之未分配盈余, 将一次性地视为资金汇回, 课征税款。

## (二) 个人部分:

1. 个人所得税将由 7 个税率级距减为 3 个税率级距, 分别为 12%、25% 和 35%, 且考虑针对高薪家庭增设比 35% 更高的第 4 个级距。目前最高级距税率是 39.6%, 最低是 10%。
2. 加倍提高单身和夫妻共同申报的标准扣除额(standard deduction), 2016 年夫妻标准扣除额为 12,600 美元, 将提高至 24,000 元; 单身从 6,300 提高到 12,000 美元。
3. 废除受扶养亲属免税额(personal exemptions for dependents), 但提高抚养儿童的扣除额(tax credit)。
4. 废除部分列举扣除额项目(itemized deductions), 包括州政府和地方政府的扣除额, 取消每人 4,050 美元的个人免税额, 只保留房贷利息及慈善捐款作为可扣除项目。
5. 废除最低税负制<sup>3</sup>(Alternative Minimum Tax, AMT)及遗产税及隔代转让税(Generation-Skipping Transfer Tax)<sup>4</sup>。
6. 保留部分税务奖励措施, 如房贷利息、退休储蓄、慈善捐款和大学教育费用等给予减税奖励。

## 二、各界看法:

### (一) 税改计划的赢家与输家:

1. 据驻美经济组与产业公协会及智库人士洽谈所获, 目前美国经济景气良好, 各界对经济成长尚抱持正面看法, 有相当大原因在于期待川普政府及共和党掌握之国会合作, 能有效完成税改, 简化税制及降税。
2. 另有报导指出, 本次税改计划企业界表示欢迎, 经济学家则

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<sup>3</sup> 为兼顾租税公平及社会正义而采取之最低税负制度, 使适用租税优惠而缴纳较低税负或甚至免税之法人或个人, 至少应缴纳最低税负, 以维护国家税收。美国 AMT 制度是在目前现行税制外, 以排除部分租税奖励方式, 另计算一个替代性最低的租税负担。

<sup>4</sup> 税改计划拟废除遗产税和隔代转让税, 有利世代间财产转移, 对继承企业、投资和产业的富人将是一大利多。

警告，这恐将提高赤字，对成长却帮助不大。美国最大工会「美国劳工联合会-产业工会联合会」(AFL-CIO)谴责这项新计划是「骗局」，可能导致未来数年必要的公共服务和社会支出遭砍。

3. 四大类赢家：采用标准扣除额的人、遗产继承人、高所得之商业实体的所有人及反对替代性最低税负制者。
4. 四大类输家：住在高州税地区的人<sup>5</sup>、采用列举扣除额的人、高所得者(非商业实体)、因医疗或天灾而可大幅抵税的人<sup>6</sup>。

## (二) 降税政策造成美国财政收入短缺：

1. 对于外界批评税改会减少 1.5 兆财政收入，白宫国家经济会议总监 Gary Cohn 响应，税改所带动的经济成长及取消大部分扣除额应可抵消减税导致的财政短缺。
2. 另为税改方案铺路，联邦众议院于本年 10 月 5 日通过之 2018 年度 4.1 兆财政预算草案，将在未来 10 年削减 5 兆美元财政支出，包括删除 1 兆美元补助穷人就医的「医疗补助计划 (Medicaid)」经费及粮食券、住屋补贴、学生贷款等其他社会福利计划，以平衡减税造成的财政赤字。

## 三、对企业可能之影响：

- (一) 营利事业所得税税率自 35% 调降为 20% 的单一税率，同时废除公司的最低税负制并允许可折旧资产之资本支出摊列扣除，对于有美国营运据点的之企业而言，应可受益于降低公司税率及固定资产费用化等税改政策。
- (二) 美国公司未来海外盈利不再需向美国缴税，而只需向盈利产生国家的政府缴税，旨在让美国企业于国际上更具有竞争力，

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<sup>5</sup> 税改计划提议取消联邦税可以扣除州税及地方税的规定。这对支持民主党的州如纽约州及加州的纳税人不利，因为这些州的所得税率很高。

<sup>6</sup> 新制拟取消因医疗或天灾而可抵税之项目以及其他项目，如投资利息、博弈损失和未核销商业支出等。

激励资金回流美国，将更多海外盈利转到美国投资和创造就业。企业设立跨国投资架构时，可整体考虑不同组织形态对于税负的影响，盈余汇出时的扣缴税款<sup>7</sup>，也是布局全球的重要考虑因素。

- (三) 为鼓励制造业投资美国并增加就业机会，未来企业对于本年9月27日起新增之可折旧资产的资本支出，自投资当年度起，可在至少5年时间全额费用化，抵减税额，大幅降低制造业于营业初期或扩大制造规模而增设设备等资本支出时之租税负担。
- (四) 降税虽有利公司，但同时减少可扣抵项目(仅保留研发费用与低收入住屋折扣)，废除大部分租税扣除额，对整体税负影响未必有利，端视将来新税法之规定与公司业务类型而定。而其他税负如州税、营业税、销售税等，对于企业整体税负规划的重要性也将随之提升。
- (五) 营利事业所得税虽主张由「全球性」转为「属地性」，但未明确指出新税法对美国公司「未来」留滞海外利润是否有加征税负情形；另对企业「税改前」便已留在海外之未分配盈余虽将给予一次性减税优惠<sup>8</sup>，惟在本次所公布的税改计划中并未具体说明减税之优惠幅度，尚须留意。
- (六) 川普税改计划是希望透过企业减税策略，促进回美制造、创造就业机会，并将海外盈余汇回美国。企业也有机会赴美投资，并争取各州提供之投资奖励，反映出美国推动投资热潮的政策核心，惟该税改法案仍待国会通过，且最终的税改内容是否会有变动，仍有待持续注意其进展。

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<sup>7</sup> 需注意的是，针对汇回台湾的美国来源盈余，由于我国目前和美国并未签订租税协议，扣缴税率仍维持30%，对台商仍有双重课税的影响。

<sup>8</sup> 于税法新制过渡期间，拟对跨国企业此前累积之海外未分配盈余视同资金汇回，并一次性征收税款，视同汇回利润中的流动性资产(现金与约当现金)将较其他流动性资产征收较高之税率。

the WHITE HOUSE



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## The White House

Office of the Press Secretary

For Immediate Release

September 27, 2017

# Unified Framework for Fixing Our Broken Tax Code

The Trump Administration, the House Committee on Ways and Means, and the Senate Committee on Finance have developed a unified framework to achieve pro-American, fiscally responsible tax reform. This framework will deliver a 21st century tax code that is built for growth, supports middle-class families, defends our workers, protects our jobs, and puts America first. It will deliver fiscally responsible tax reform by broadening the tax base, closing loopholes, and growing the economy.

“We have a once-in-a-generation opportunity to give American workers and businesses the level playing field they deserve and make us competitive once again on the world stage,” said Director of the National Economic Council Gary Cohn. “The Administration and Congress have worked together to develop this unified framework for tax reform, which will grow our economy, create jobs, and provide relief for working families. This framework will

deliver on the President’s promise to end the rigged system that has kept our workers and businesses down for too long.”

This unified framework serves as a template for the tax-writing committees that will develop legislation through a transparent and inclusive process. The committees will also develop additional reforms to improve the efficiency and effectiveness of tax laws and to achieve the framework’s goals. The Chairmen of the tax-writing committees welcome and encourage bipartisan support and participation in the process.

The full framework is available [here](#), and a one-page overview is available [here](#).



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## U.S. DEPARTMENT OF THE TREASURY

## Press Center

## Unified Framework for Fixing Our Broken Tax Code

9/27/2017

Washington - The Trump Administration, the House Committee on Ways and Means, and the Senate Committee on Finance have developed a unified framework to achieve pro-American, fiscally-responsible tax reform. This framework will deliver a 21st century tax code that is built for growth, supports middle-class families, defends our workers, protects our jobs, and puts America first. It will deliver fiscally responsible tax reform by broadening the tax base, closing loopholes and growing the economy.

"This unified framework is the foundation Congress will use to craft legislation around middle-income tax cuts, a simpler and fairer tax code, and the most competitive business tax rates, so American companies of all sizes can create jobs, give their workers a pay raise, and grow the economy," said Treasury Secretary Steven T. Mnuchin. He added, "President Trump will continue his leadership in support of achieving the goals of this framework by traveling around the country speaking directly to the American people. We will work with Congress to seize this opportunity to level the playing field for American workers and bring tax relief to middle income families and small businesses who need it most."

This unified framework serves as a template for the tax-writing committees that will develop legislation through a transparent and inclusive committee process. The committees will also develop additional reforms to improve the efficiency and effectiveness of tax laws and to effectuate the goals of the framework. The Chairmen welcome and encourage bipartisan support and participation in the process.

The full framework can be found [HERE](#) , and a one page overview can be found [HERE](#) .

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## HIGHLIGHTS OF THE UNIFIED TAX REFORM FRAMEWORK

### Lowers Rates for Individuals and Families

The framework shrinks the current seven tax brackets into three – 12%, 25% and 35% – with the potential for an additional top rate for the highest-income taxpayers to ensure that the wealthy do not contribute a lower share of taxes paid than they do today.

### Doubles the Standard Deduction and Enhances the Child Tax Credit

The framework roughly doubles the standard deduction so that typical middle-class families will keep more of their paycheck. It also significantly increases the Child Tax Credit.

### Eliminates Loopholes for the Wealthy, Protects Bedrock Provisions for Middle Class

To provide simplicity and fairness the framework eliminates many itemized deductions that are primarily used by the wealthy, but retains tax incentives for home mortgage interest and charitable contributions, as well as tax incentives for work, higher education, and retirement security.

### Repeals the Death Tax and Alternative Minimum Tax (AMT)

The framework repeals the unfair Death Tax and substantially simplifies the tax code by repealing the existing individual AMT, which requires taxpayers to do their taxes twice.

### Creates a New Lower Tax Rate and Structure for Small Businesses

The framework limits the maximum tax rate for small and family-owned businesses to 25% - significantly lower than the top rate that these businesses pay today.

### To Create Jobs and Promote Competitiveness, Lowers the Corporate Tax Rate

So that America can compete on level playing field, the framework reduces the corporate tax rate to 20% – below the 22.5% average of the industrialized world.

### To Boost the Economy, Allows "Expensing" of Capital Investments

The framework allows, for at least five years, businesses to immediately write off (or "expense") the cost of new investments, giving a much-needed lift to the economy.

### Moves to an American Model for Competitiveness

The framework ends the perverse incentive to offshore jobs and keep foreign profits overseas. It levels the playing field for American companies and workers.

### Brings Profits Back Home

The framework brings home profits by imposing a one-time, low tax rate on wealth that has already accumulated overseas so there is no tax incentive to keeping the money offshore.



# TAX REFORM

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## UNIFIED FRAMEWORK FOR FIXING OUR BROKEN TAX CODE

SEPTEMBER 27, 2017



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## OVERVIEW

*“ It is now time for all members of Congress — Democrat, Republican and Independent — to support pro-American tax reform. It’s time for Congress to provide a level playing field for our workers, to bring American companies back home, to attract new companies and businesses to our country, and to put more money into the pockets of everyday hardworking people. ”*

President Donald J. Trump | Milwaukee Journal Sentinel | September 3, 2017

President Trump has laid out four principles for tax reform: First, make the tax code simple, fair and easy to understand. Second, give American workers a pay raise by allowing them to keep more of their hard-earned paychecks. Third, make America the jobs magnet of the world by leveling the playing field for American businesses and workers. Finally, bring back trillions of dollars that are currently kept offshore to reinvest in the American economy.

The President’s four principles are consistent with the goals of both congressional tax-writing committees, and are at the core of this framework for fixing America’s broken tax code.

Too many in our country are shut out of the dynamism of the U.S. economy, which has led to the justifiable feeling that the system is rigged against hardworking Americans. With significant and meaningful tax reform and relief, we will create a fairer system that levels the playing field and extends economic opportunities to American workers, small businesses, and middle-income families.

The Trump Administration and Congress will work together to produce tax reform that will put America first.



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## GOALS

The Trump Administration, the House Committee on Ways and Means, and the Senate Committee on Finance have developed a unified framework to achieve pro-American, fiscally-responsible tax reform. This framework will deliver a 21st century tax code that is built for growth, supports middle-class families, defends our workers, protects our jobs, and puts America first. It will deliver fiscally responsible tax reform by broadening the tax base, closing loopholes and growing the economy. It includes:

- Tax relief for middle-class families.
- The simplicity of “postcard” tax filing for the vast majority of Americans.
- Tax relief for businesses, especially small businesses.
- Ending incentives to ship jobs, capital, and tax revenue overseas.
- Broadening the tax base and providing greater fairness for all Americans by closing special interest tax breaks and loopholes.

This unified framework serves as a template for the tax-writing committees that will develop legislation through a transparent and inclusive committee process. The committees will also develop additional reforms to improve the efficiency and effectiveness of tax laws and to effectuate the goals of the framework. The Chairmen welcome and encourage bipartisan support and participation in the process.



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## TAX RELIEF AND SIMPLIFICATION FOR AMERICAN FAMILIES

*Over the last decade too many hard-working Americans have struggled to find good-paying jobs, make ends meet, provide for their families and plan for their retirement. They are the focus of this framework. Strengthening and growing the middle class, and keeping more money in their pockets, is how we build a stronger America. By lowering the tax burden on the middle class, and creating a healthier economy, we can give American families greater confidence and help them get ahead. At the same time, taxpayers deserve a system that is simpler and fairer. America's tax code should be working for, not against, middle-class families.*

### ["ZERO TAX BRACKET"]

Under the framework, typical middle-class families will see less of their income subject to federal income tax.

The framework simplifies the tax code and provides tax relief by roughly doubling the standard deduction to:

- \$24,000 for married taxpayers filing jointly, and
- \$12,000 for single filers.

To simplify the tax rules, the additional standard deduction and personal exemptions for the taxpayer and spouse are consolidated into this larger standard deduction. This change is fundamental to a simpler, fairer system.

In combination, these changes simplify tax filing and effectively create a larger "zero tax bracket" by eliminating taxes on the first \$24,000 of income earned by a married couple and \$12,000 earned by a single individual.

### ["INDIVIDUAL TAX RATE STRUCTURE"]

Under current law, taxable income is subject to seven tax brackets. The framework aims to consolidate the current seven tax brackets into three brackets of 12%, 25% and 35%.

Typical families in the existing 10% bracket are expected to be better off under the framework due to the larger standard deduction, larger child tax credit and additional tax relief that will be included during the committee process.

An additional top rate may apply to the highest-income taxpayers to ensure that the reformed tax code is at least as progressive as the existing tax code and does not shift the tax burden from high-income to lower- and middle-income taxpayers.

The framework also envisions the use of a more accurate measure of inflation for purposes of indexing the tax brackets and other tax parameters.



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## [ ENHANCED CHILD TAX CREDIT AND MIDDLE CLASS TAX RELIEF ]

To further simplify tax filing and provide tax relief for middle-income families, the framework repeals the personal exemptions for dependents and significantly increases the Child Tax Credit. The first \$1,000 of the credit will be refundable as under current law.

In addition, the framework will increase the income levels at which the Child Tax Credit begins to phase out. The modified income limits will make the credit available to more middle-income families and eliminate the marriage penalty in the existing credit.

The framework also provides a non-refundable credit of \$500 for non-child dependents to help defray the cost of caring for other dependents.

Finally, the committees will work on additional measures to meaningfully reduce the tax burden on the middle-class.

## [ INDIVIDUAL ALTERNATIVE MINIMUM TAX (AMT) ]

是免稅額

The nonpartisan Joint Committee on Taxation (JCT) and the Internal Revenue Service (IRS) Taxpayer Advocate have both recommended repealing the AMT because it no longer serves its intended purpose and creates significant complexity. This framework substantially simplifies the tax code by repealing the existing individual AMT, which requires taxpayers to do their taxes twice.

## [ ITEMIZED DEDUCTIONS ]

In order to simplify the tax code, the framework eliminates most itemized deductions, but retains tax incentives for home mortgage interest and charitable contributions. These tax benefits help accomplish important goals that strengthen civil society, as opposed to dependence on government: homeownership and charitable giving.

## [ WORK, EDUCATION AND RETIREMENT ]

The framework retains tax benefits that encourage work, higher education and retirement security. The committees are encouraged to simplify these benefits to improve their efficiency and effectiveness. Tax reform will aim to maintain or raise retirement plan participation of workers and the resources available for retirement.



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## [ OTHER PROVISIONS AFFECTING INDIVIDUALS ]

Numerous other exemptions, deductions and credits for individuals riddle the tax code. The framework envisions the repeal of many of these provisions to make the system simpler and fairer for all families and individuals, and allow for lower tax rates.

## [ DEATH AND GENERATION-SKIPPING TRANSFER TAXES ]

降代轉讓稅

The framework repeals the death tax and the generation-skipping transfer tax.



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## COMPETITIVENESS AND GROWTH FOR ALL JOB CREATORS

*Small businesses drive our economy and our communities, and they deserve a significant tax cut. This framework creates a new tax structure for small businesses so they can better compete. Furthermore, America's outdated tax code has fallen behind the rest of the world – costing U.S. workers both jobs and higher wages. In response, the framework puts America's corporate tax rate below the average of other industrialized countries and promotes greater investment in American manufacturing.*

### [ TAX RATE STRUCTURE FOR SMALL BUSINESSES ]

The framework limits the maximum tax rate applied to the business income of small and family-owned businesses conducted as sole proprietorships, partnerships and S corporations to 25%. The framework contemplates that the committees will adopt measures to prevent the recharacterization of personal income into business income to prevent wealthy individuals from avoiding the top personal tax rate.

### [ TAX RATE STRUCTURE FOR CORPORATIONS ]

The framework reduces the corporate tax rate to 20% – which is below the 22.5% average of the industrialized world. In addition, it aims to eliminate the corporate AMT, as recommended by the non-partisan JCT. The committees also may consider methods to reduce the double taxation of corporate earnings.

### [ "EXPENSING" OF CAPITAL INVESTMENTS ]

The framework allows businesses to immediately write off (or "expense") the cost of new investments in depreciable assets other than structures made after September 27, 2017, for at least five years. This policy represents an unprecedented level of expensing with respect to the duration and scope of eligible assets. The committees may continue to work to enhance unprecedented expensing for business investments, especially to provide relief for small businesses.

### [ INTEREST EXPENSE ]

The deduction for net interest expense incurred by C corporations will be partially limited. The committees will consider the appropriate treatment of interest paid by non-corporate taxpayers.



# TAX REFORM

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## [ OTHER BUSINESS DEDUCTIONS AND CREDITS ]

Because of the framework's substantial rate reduction for all businesses, the current-law domestic production ("section 199") deduction will no longer be necessary. Domestic manufacturers will see the lowest marginal rates in almost 80 years. In addition, numerous other special exclusions and deductions will be repealed or restricted.

The framework explicitly ~~preserves~~ <sup>preserves</sup> business credits in two areas where tax incentives have proven to be effective in promoting policy goals important in the American economy: research and development (R&D) and low-income housing. While the framework envisions repeal of other business credits, the committees may decide to retain some other business credits to the extent budgetary limitations allow.

## [ TAX RULES AFFECTING SPECIFIC INDUSTRIES ]

Special tax regimes exist to govern the tax treatment of certain industries and sectors. The framework will modernize these rules to ensure that the tax code better reflects economic reality and that such rules provide little opportunity for tax avoidance.



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## THE AMERICAN MODEL FOR GLOBAL COMPETITIVENESS

*The framework puts America on a level international playing field and puts an end to the incentives for shipping jobs overseas.*

### TERRITORIAL TAXATION OF GLOBAL AMERICAN COMPANIES

The framework transforms our existing “offshoring” model to an American model. It ends the perverse incentive to keep foreign profits offshore by exempting them when they are repatriated to the United States. It will replace the existing, outdated worldwide tax system with a 100% exemption for dividends from foreign subsidiaries (in which the U.S. parent owns at least a 10% stake).

To transition to this new system, the framework treats foreign earnings that have accumulated overseas under the old system as repatriated. Accumulated foreign earnings held in illiquid assets will be subject to a lower tax rate than foreign earnings held in cash or cash equivalents. Payment of the tax liability will be spread out over several years.

### STOPPING CORPORATIONS FROM SHIPPING JOBS AND CAPITAL OVERSEAS

To prevent companies from shifting profits to tax havens, the framework includes rules to protect the U.S. tax base by taxing at a reduced rate and on a global basis the foreign profits of U.S. multinational corporations. The committees will incorporate rules to level the playing field between U.S.-headquartered parent companies and foreign-headquartered parent companies.