

# 中華民國全國工業總會 函

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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

# 美國稅改整合架構計畫研析報告

106.10.17 經濟部國際貿易局

## 一、稅改計畫主要內容：

美國白宮與財政部於本(106)年 9 月 27 日公布稅改整合架構計畫(Unified Framework for Fixing Our Broken Tax Code，如附件)，此架構計畫為行政部門與眾院歲計委員會、參院財政委員會共同擬訂，將透過擴大稅基、修補漏洞等方式，完成促進經濟成長、支持中產階級家庭、保護勞工與工作機會等目標之立法。前述架構計畫重點包括：

### (一) 企業部分：

1. 將營利事業所得稅(corporate tax)從原先 35%削減至 20%，低於已開發中國家之平均水準 22.5%稅率。
2. 商業實體(pass-through business)<sup>1</sup>稅率目前等同於個人所得稅率，最高水平為 39.6%，將降低至 25%，另將設計防弊條款以免富人循此管道報稅。
3. 企業如有新投資，允許就其可折舊資產之資本支出(建築物除外)，自投資當年度起抵減 5 年稅額。
4. 廢除大部分企業用的扣除額(deductions)及稅收抵免(tax credits)，只保留民主黨議員支持的研發及低收入住宅(low-income housing)稅收抵免。
5. 擬對美國企業海外營收採取「屬地主義<sup>2</sup>」租稅制度，亦即美國企業海外盈餘只須向當地政府繳稅，無須在匯回時繳高達 35%稅率，以鼓勵企業將海外利得轉回美國投資。

<sup>1</sup> 獨資(Sole proprietorships)、合夥公司(Partnerships)、有限責任公司(LLC)及小型企業(S Corporation)等採遵循 pass through 原則(公司層面不課稅，公司收入轉到個人所得，依所有者的個人所得稅率繳稅)的商業實體。新制代表稅率高於 25%的企業能受益。

<sup>2</sup> 稅改將原來營所稅的屬人主義課稅，改為屬地主義課稅(territorial taxation)(即對美國來源所得課稅)，因此將來美國公司獲配境外子公司之股利將免公司所得稅。至於稅改前便已留在海外之未分配盈餘，將一次性地視為資金匯回，課徵稅款。

## (二) 個人部分：

1. 個人所得稅將由 7 個稅率級距減為 3 個稅率級距，分別為 12%、25%和 35%，且考慮針對高薪家庭增設比 35%更高的第 4 個級距。目前最高級距稅率是 39.6%，最低是 10%。
2. 加倍提高單身和夫妻共同申報的標準扣除額(standard deduction)，2016 年夫妻標準扣除額為 12,600 美元，將提高至 24,000 元；單身從 6,300 提高到 12,000 美元。
3. 廢除受扶養親屬免稅額(personal exemptions for dependents)，但提高撫養兒童的扣除額(tax credit)。
4. 廢除部分列舉扣除額項目(itemized deductions)，包括州政府和地方政府的扣除額，取消每人 4,050 美元的個人免稅額，只保留房貸利息及慈善捐款作為可扣除項目。
5. 廢除最低稅負制<sup>3</sup>(Alternative Minimum Tax, AMT)及遺產稅及隔代轉讓稅(Generation-Skipping Transfer Tax)<sup>4</sup>。
6. 保留部分稅務獎勵措施，如房貸利息、退休儲蓄、慈善捐款和大學教育費用等給予減稅獎勵。

## 二、各界看法：

### (一) 稅改計畫的贏家與輸家：

1. 據駐美經濟組與產業公協會及智庫人士洽談所獲，目前美國經濟景氣良好，各界對經濟成長尚抱持正面看法，有相當大原因在於期待川普政府及共和黨掌握之國會合作，能有效完成稅改，簡化稅制及降稅。
2. 另有報導指出，本次稅改計畫企業界表示歡迎，經濟學家則

<sup>3</sup> 為兼顧租稅公平及社會正義而採取之最低稅負制度，使適用租稅優惠而繳納較低稅負或甚至免稅之法人或個人，至少應繳納最低稅負，以維護國家稅收。美國 AMT 制度是在目前現行稅制外，以排除部分租稅獎勵方式，另計算一個替代性最低的租稅負擔。

<sup>4</sup> 稅改計畫擬廢除遺產稅和隔代轉讓稅，有利世代間財產轉移，對繼承企業、投資和產業的富人將是一大利多。

警告，這恐將提高赤字，對成長卻幫助不大。美國最大工會「美國勞工聯合會-產業工會聯合會」(AFL-CIO)譴責這項新計畫是「騙局」，可能導致未來數年必要的公共服務和社會支出遭砍。

3. 四大類贏家：採用標準扣除額的人、遺產繼承人、高所得之商業實體的所有人及反對替代性最低稅負制者。
4. 四大類輸家：住在高州稅地區的人<sup>5</sup>、採用列舉扣除額的人、高所得者(非商業實體)、因醫療或天災而可大幅抵稅的人<sup>6</sup>。

## (二) 降稅政策造成美國財政收入短缺：

1. 對於外界批評稅改會減少 1.5 兆財政收入，白宮國家經濟會議總監 Gary Cohn 回應，稅改所帶動的經濟成長及取消大部分扣除額應可抵消減稅導致的財政短缺。
2. 另為稅改方案鋪路，聯邦眾議院於本年 10 月 5 日通過之 2018 年度 4.1 兆財政預算草案，將在未來 10 年削減 5 兆美元財政支出，包括刪除 1 兆美元補助窮人就醫的「醫療補助計畫 (Medicaid)」經費及糧食券、住屋補貼、學生貸款等其他社會福利計畫，以平衡減稅造成的財政赤字。

## 三、對企業可能之影響：

- (一) 營利事業所得稅稅率自 35% 調降為 20% 的單一稅率，同時廢除公司的最低稅負制並允許可折舊資產之資本支出攤列扣除，對於有美國營運據點的之企業而言，應可受益於降低公司稅率及固定資產費用化等稅改政策。
- (二) 美國公司未來海外盈利不再需向美國繳稅，而只需向盈利產生國家的政府繳稅，旨在讓美國企業於國際上更具有競爭力，

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<sup>5</sup> 稅改計畫提議取消聯邦稅可以扣除州稅及地方稅的規定。這對支持民主黨的州如紐約州及加州的納稅人不利，因為這些州的所得稅率很高。

<sup>6</sup> 新制擬取消因醫療或天災而可抵稅之項目以及其他項目，如投資利息、博奕損失和未核銷商業支出等。

激勵資金回流美國，將更多海外盈利轉到美國投資和創造就業。企業設立跨國投資架構時，可整體考量不同組織型態對於稅負的影響，盈餘匯出時的扣繳稅款<sup>7</sup>，也是佈局全球的重要考量因素。

- (三) 為鼓勵製造業投資美國並增加就業機會，未來企業對於本年9月27日起新增之可折舊資產的資本支出，自投資當年度起，可在至少5年時間全額費用化，抵減稅額，大幅降低製造業於營業初期或擴大製造規模而增設設備等資本支出時之租稅負擔。
- (四) 降稅雖有利公司，但同時減少可扣抵項目(僅保留研發費用與低收入住屋折扣)，廢除大部分租稅扣除額，對整體稅負影響未必有利，端視將來新稅法之規定與公司業務類型而定。而其他稅負如州稅、營業稅、銷售稅等，對於企業整體稅負規劃的重要性也將隨之提升。
- (五) 營利事業所得稅雖主張由「全球性」轉為「屬地性」，但未明確指出新稅法對美國公司「未來」留滯海外利潤是否有加徵稅負情形；另對企業「稅改前」便已留在海外之未分配盈餘雖將給予一次性減稅優惠<sup>8</sup>，惟在本次所公布的稅改計畫中並未具體說明減稅之優惠幅度，尚須留意。
- (六) 川普稅改計畫是希望透過企業減稅策略，促進回美製造、創造就業機會，並將海外盈餘匯回美國。企業也有機會赴美投資，並爭取各州提供之投資獎勵，反映出美國推動投資熱潮的政策核心，惟該稅改法案仍待國會通過，且最終的稅改內容是否會有變動，仍有待持續注意其進展。

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<sup>7</sup> 需注意的是，針對匯回臺灣的美國來源盈餘，由於我國目前和美國並未簽訂租稅協定，扣繳稅率仍維持30%，對臺商仍有雙重課稅的影響。

<sup>8</sup> 於稅法新制過渡期間，擬對跨國企業此前累積之海外未分配盈餘視同資金匯回，並一次性徵收稅款，視同匯回利潤中的流動性資產(現金與約當現金)將較其他流動性資產徵收較高之稅率。

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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.



# TAX REFORM

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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.





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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.