

众议院共和党税制改革蓝图综述

Summary of House Republican Tax Reform Blueprint

2016年6月24日，众议院发言人Paul Ryan (R-WI)和众议院筹款委员会主席Kevin Brady (R-TX)共同发布了众议院共和党税制改革“蓝图”。共和党罗列了该蓝图将会实现的三个目标：（1）为全体美国人增加就业；（2）简化税法，使之更加公平，减轻民众负担；以及（3）对美国国税局进行改革，使它更注重客户服务。

On June 24, 2016, Speaker of the House Paul Ryan (R-WI) and House Ways and Means Committee Chairman Kevin Brady (R-TX) released the House Republicans' tax reform "Blueprint." Republicans outlined three goals they believe the Blueprint will achieve: (1) fuel job creation and deliver opportunity for all Americans; (2) simplify the tax Code and make it more fair and less burdensome; and (3) reform the Internal Revenue Service (IRS) so that it is more focused on customer service.

共和党蓝图“阐述了对当前所得税制度的巨大变革”。具体而言，该提案面向各种问题，包括：（1）个人所得税；（2）企业税；（3）国际税收；（4）对国税局改革的必要性。此外，在发布该蓝图的过程中，众议院税务工作人员表示，他们正在寻求“简化、扁平化、降低税率……(以及)提供一个将美国命运置于第一位且以发展为导向的21世纪税法”。

The Republican Blueprint “represents a dramatic reform of the current income tax system.” Specifically, the proposal addresses various issues, including: (1) individual taxation; (2) corporate taxation; (3) international taxation; and (4) the need to reform the IRS. Moreover, in releasing their Blueprint, House tax-writers indicated that they are seeking “to simplify, flatten, and lower tax rates... [and] deliver a 21st century tax code that is built for growth and that puts America first.”

若该蓝图成为法律，则：

- 最高的企业税税率将下调至20%；
- 个人所得税税级将缩小，且将降低至：0/12%的税率适用于达到0-9,275/9,276-37,650美元的个人申报者和达到0-18,550/18,551-75,300美元的联合申报者；25%的税率适用于达到37,651-190,150美元的个人申报者和达到75,301-231,450美元的联合申报者；33%的税率适用于达到或超过190,151美元的个人申报者和达到或超过231,451美元的联合申报者；
- 投资收益税率也将会缩小和降低至：0/6%，12.5%，和16.5%¹；
- 对外国子公司的股息100%豁免的领土税收制度将替代现行的美国全球税收制度；

- 累计离岸收益将有8.75%的税收；
- 美国国税局将被分为3个主要部门：（1）个人；（2）企业；及（3）税务法庭；以及
- 有限职能的指定管理人将替代美国国税局委员。

If the Blueprint were to become law:

- The top corporate rate would be lowered to 20%;
- The individual tax brackets would be narrowed and lowered to: 0/12% (\$0-\$9,275/\$9,276-\$37,650) for single filers and \$0-\$18,550/\$18,551-\$75,300 for joint filers); 25% (\$37,651-\$190,150 for single filers and \$75,301-\$231,450 for joint filers); and 33% (\$190,151 or more for single filers and \$231,451 or more for joint filers);
- The tax rates on investment income would also be narrowed and lowered to : 0/6%, 12.5%, and 16.5%¹;
- The existing worldwide system of U.S. taxation would be replaced with a territorial system of taxation that provides a 100% exemption for dividends from foreign subsidiaries;
- There would be an 8.75% tax on accumulated offshore earnings;
- The IRS would be divided into 3 major units: (1) individual; (2) businesses; and (3) tax court; and
- The IRS Commissioner would be replaced with an appointed Administrator who is limited in scope.

其他显著的业务条款包括：

- 实行边境可调税（BAT），它的内容基本如下：（1）在计算出成本时不允许扣除进口项；（2）应税所得不包括出口货物所得；
- 允许企业全面和立即扣除企业资产的投资成本（即全部费用化）；
- 无论何种利息收入均可用利息费用进行冲减，但不得扣除净利息费用；
- 废除大多数“特殊利益”扣减和优惠，除了研究和开发优惠作为特别例外；
- 保留后进先出（LIFO）的会计方法。

¹ The income levels associated with individual tax rates would also apply to the respective investment tax rates.
与个人税率相关的收入水平也适用于投资税率的确认。

Other notable business provisions include:

- The imposition of a Border Adjustable Tax (BAT), which would essentially: (1) disallow deductions for imports when calculating the cost of goods sold; and (2) exclude revenues earned from exporting goods from taxable income;
- Businesses would be permitted to fully and immediately write off the cost of investments in business assets (*i.e.*, full expensing);
- Businesses would be allowed to deduct interest expense against any interest income, but would not be allowed a deduction for net interest expense;
- Most “special-interest” deductions and credits would be eliminated, with the specific exception of the Research and Development (R&D) Credit; and
- The last-in-first-out (LIFO) method of accounting is preserved

税制改革的时间在很大程度上取决于众议院蓝图是否顺利。如果提案尽可能向前推进，则众议院会结束辩论，并在8月份成功实施税制改革。但是，很有可能直到年底才有真正实现税收改革的施行，因为政治特别是与BAT相关的政治似乎会减缓这一进程。事实上，虽然众议院仍然公开表态国会能在8月实行税制改革，但参议院的税务人员对这一时间表示怀疑，认为甚至可能拖到2018年。重要的是，政府并没有放弃改革，但也不排除这一可能性。

The timing of tax reform is largely dependent on the success of the House Blueprint. If the proposal moves forward largely as is, the House is aiming to wrap up debate and successfully enact tax reform by August. However, the likelihood that final action on tax reform – if it happens – slipping until the end of the year appears to be a more real possibility, as politics – especially as relate to the BAT – seem to be slowing the process. In fact, while the House is still proceeding publicly as though Congress will be able to enact tax reform by August, Senate tax-writers have expressed skepticism on that timing, suggesting that it could even slip to 2018. Notably, the Administration did not cede this, but also would not rule it out.

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