

連邦法人税額計算例

Regular Tax Calculation 通常税額計算							
Sample 1				Sample 5			
Taxable Income		Tax Rate	Actual Taxable Income \$30,000	Taxable Income		Tax Rate	Actual Taxable Income \$5,000,000
\$0 -	\$50,000	15%	\$4,500	\$0 -	\$50,000	15%	\$7,500
50,000 -	75,000	25%	\$0	50,000 -	75,000	25%	\$6,250
75,000 -	100,000	34%	\$0	75,000 -	100,000	34%	\$8,500
100,000 -	335,000	39%	\$0	100,000 -	335,000	39%	\$91,650
335,000 -	10,000,000	34%	\$0	335,000 -	10,000,000	34%	\$3,286,100
10,000,000 -	15,000,000	35%	\$0	10,000,000 -	15,000,000	35%	\$0
15,000,000 -	18,333,333	38%	\$0	15,000,000 -	18,333,333	38%	\$0
18,333,333 -		35%	\$0	18,333,333 -		35%	\$0
Total Tax			\$4,500	Total Tax			\$3,400,000
Sample 2				Sample 6			
Taxable Income		Tax Rate	Actual Taxable Income \$60,000	Taxable Income		Tax Rate	Actual Taxable Income \$12,000,000
\$0 -	\$50,000	15%	\$7,500	\$0 -	\$50,000	15%	\$7,500
50,000 -	75,000	25%	\$2,500	50,000 -	75,000	25%	\$6,250
75,000 -	100,000	34%	\$0	75,000 -	100,000	34%	\$8,500
100,000 -	335,000	39%	\$0	100,000 -	335,000	39%	\$91,650
335,000 -	10,000,000	34%	\$0	335,000 -	10,000,000	34%	\$3,286,100
10,000,000 -	15,000,000	35%	\$0	10,000,000 -	15,000,000	35%	\$700,000
15,000,000 -	18,333,333	38%	\$0	15,000,000 -	18,333,333	38%	\$0
18,333,333 -		35%	\$0	18,333,333 -		35%	\$0
Total Tax			\$10,000	Total Tax			\$4,100,000
Sample 3				Sample 7			
Taxable Income		Tax Rate	Actual Taxable Income \$85,000	Taxable Income		Tax Rate	Actual Taxable Income \$16,000,000
\$0 -	\$50,000	15%	\$7,500	\$0 -	\$50,000	15%	\$7,500
50,000 -	75,000	25%	\$6,250	50,000 -	75,000	25%	\$6,250
75,000 -	100,000	34%	\$3,400	75,000 -	100,000	34%	\$8,500
100,000 -	335,000	39%	\$0	100,000 -	335,000	39%	\$91,650
335,000 -	10,000,000	34%	\$0	335,000 -	10,000,000	34%	\$3,286,100
10,000,000 -	15,000,000	35%	\$0	10,000,000 -	15,000,000	35%	\$1,750,000
15,000,000 -	18,333,333	38%	\$0	15,000,000 -	18,333,333	38%	\$380,000
18,333,333 -		35%	\$0	18,333,333 -		35%	\$0
Total Tax			\$17,150	Total Tax			\$5,530,000
Sample 4				Sample 8			
Taxable Income		Tax Rate	Actual Taxable Income \$200,000	Taxable Income		Tax Rate	Actual Taxable Income \$20,000,000
\$0 -	\$50,000	15%	\$7,500	\$0 -	\$50,000	15%	\$7,500
50,000 -	75,000	25%	\$6,250	50,000 -	75,000	25%	\$6,250
75,000 -	100,000	34%	\$8,500	75,000 -	100,000	34%	\$8,500
100,000 -	335,000	39%	\$39,000	100,000 -	335,000	39%	\$91,650
335,000 -	10,000,000	34%	\$0	335,000 -	10,000,000	34%	\$3,286,100
10,000,000 -	15,000,000	35%	\$0	10,000,000 -	15,000,000	35%	\$1,750,000
15,000,000 -	18,333,333	38%	\$0	15,000,000 -	18,333,333	38%	\$1,266,667
18,333,333 -		35%	\$0	18,333,333 -		35%	\$583,333
Total Tax			\$61,250	Total Tax			\$7,000,000

ただし、税法改正 (Tax Cuts and Jobs Act=TCJA) に伴い、2018 年 1 月 1 日以降の日に課税年度末が来る課税年度の場合は、2018 年 1 月 1 日以降から課税年度末までの日数に応じて、税率 21% が適用となる。
 (内国歳入法 11 条 (b)) 例えば、毎年 35% の最高税率が適用されている法人で、2018 年 3 月 31 日が年度末となる法人の場合、配分税率 (Proportioned tax rate) の 31.5% が税率となる。[(21% × 90/365) + (35% × 275/365)] = 31.5% (内国歳入法 15 条、IR-2018-99; Notice 2018-38)