

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