



税务快讯之美国税改系列 媒体报道税改协调协议初步达成



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德勤百年庆 开创新纪元

背景

虽然目前美国官方没有对税改披露进一步的信息，但不少新闻媒体就国会助理团队的评论，在 12 月 13 日报道声称众议院和参议院的协调会议议员们，已就旨在降低法人公司、穿透实体、个人、和遗产税的税率，把针对境内跨国公司取得的境外收入的美国征税制度转换为属地征税制度的美国税改，达成初步协议。

在对媒体的唯一一次税改委员会公开听证会上，美国众议院筹款委员会主席、德克萨斯州共和党人 Kevin Brady 向媒体发表声明，并未公开确认税改法案是否已在众议院和参议院达成一致，但表示已离达成一致非常的接近（Kevin Brady 不仅是众议院税法立法的领袖，同时也是会议委员会的主席。）

现阶段细节整理

目前对外公开的协议细节相对较少，但新闻报道普遍表明，针对《减税与就业法案》（H.R.1）的协议主要会涵盖以下几点：

- 从财年 2018 年开始，将企业所得税的最高税率从当前税法规定的 35% 降至 21%。
- 允许穿透实体就某些符合规定的收入进行 20% 的税前扣除，如此一来，就意味着穿透实体收入的最高税率将由目前的 39.6% 降为 29.6%。
- 对商业净利息费用的扣除额进行限制，在起先的 5 年内扣除限额将按 30% 的息税折旧及摊销前利润进行测算（包含在众议院法案

内)，5年后扣除限额将按30%的息税前利润进行测算（包含在参议院法案内）。

- 将个人所得税的最高税率降至37%，但相应的收入级次级距适用的临界值收入额尚未明确。
- 将可税前扣除的房贷利息金额的上限设定为75万美元贷款的相应利息。
- 允许最高可享受1万美元州/地方房地产税或州/地方所得税的税前扣除。
- 无法获偿的医疗费用可在税前扣除的规定得以保留。
- 保留遗产税，但将免税额提升至每位纳税人1000万美元。
- 废除公司的替代性最低税（“AMT”），但保留了个人的替代性最低税的修改版本。
- 将2010年《患者保护与平价医疗法案》中规定的不遵守医疗法案的个人罚款降至零。这一提案已包含在参议院通过的法案中，但未包含在众议院法案中。

下一步动向

美国国会税务联合委员会成员根据起草的协议完成收入预测后，会议委员会领袖可能最早将于12月15日发布具体协议内容。协议需在国会两院投票通过。参议院很可能会在下周早期对该议案进行投票，紧接着是众议院进行投票。

联系方式

如果您需要了解美国税改的最新动态，对您企业的影响以及所需要的应对措施，欢迎联系德勤的美国税改专项服务小组成员：

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往期回顾

或将深刻改变美国及国际税收领域规则的美国税改进程如何？对赴美投资及跨境经营有何影响？【德勤税务快讯之美国税改系列】将及时与您分享我们的专业解读。点击浏览往期内容，并请关注更多后续进展。

- 12月8日 — [【德勤税务快讯之美国税改系列】对个人及公司国际派遣计划的影响](#)
- 12月4日 — [【德勤税务快讯之美国税改系列】中国企业赴美投资的税务影响](#)
- 12月2日 — [【德勤税务快讯之美国税改系列】最新出炉：参议院通过其税改提案](#)
- 11月29日 — [【德勤税务快讯之美国税改系列】美国税改法案近期快讯](#)

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Tax Newsflash on US Tax Reform

Press reports cite deal on conference agreement



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Background

Although nothing has been announced officially, a number of news agencies, citing comments from congressional aides, reported December 13 that House and Senate conferees have reached an agreement on a tax reform package aimed at lowering tax rates on corporations, pass-through entities, individuals, and estates and moving the US toward a territorial-style system for taxing foreign-source income of domestic multinational corporations.

In comments to reporters shortly before what is expected to be the tax reform conference committee's only public hearing, House Ways and Means Committee Chairman Kevin Brady, R-Texas, did not confirm that a deal is in place, although he did say an agreement "feels very close." (In addition to being the top tax writer in the House, Brady is also conference committee chairman.)

Few details so far

Relatively few details of the purported agreement have become public; however, press reports generally indicate that the conference agreement on the Tax Cut and Jobs Act (H.R. 1) will call for:

- Reducing the top corporate tax rate to 21 percent (from 35 percent under current law) effective beginning in 2018.

- Allowing pass-through entities a 20 percent deduction on certain qualifying income, which could mean the marginal rate for pass-through income at 29.6 percent as oppose to 39.6% currently.
- Limiting the deduction for net business interest expense by using a test based on 30 percent of EBITDA (included in the House version) for five years and 30 percent of EBIT (included in the Senate version) thereafter.
- Reducing the top income tax rate for individuals to 37 percent, although the income threshold at which this rate would apply is unclear.
- Capping the deduction for mortgage interest at interest paid on principal amounts of up to \$750,000.
- Providing a deduction of up to \$10,000 for state and local property taxes or state and local income taxes.
- Retaining the deduction for unreimbursed medical expenses.
- Retaining the estate tax but expanding the exemption to \$10 million per taxpayer.
- Repealing the alternative minimum tax (AMT) for corporations but retaining a modified version of the AMT for individuals.
- Reducing to zero the penalty imposed on individuals who do not comply with the individual mandate under the Patient Protection and Affordable Care Act of 2010. This provision was included in the Senate-passed bill but not in the House package.

Next steps

Conference committee leaders could release language of the agreement as early as December 15, after it has been drafted and received a revenue score from the JCT staff. The agreement then will need to be approved in both chambers of Congress. The Senate is likely to vote on the measure early in the week of December 18 with a House vote expected shortly thereafter.

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Please contact any of Deloitte's US Reform Task Force members below for more information, and how it may impact your business and what you should be doing now.

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Archives

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- Dec 2 - [【Deloitte Tax Newsflash on US Tax Reform】 Senate passes tax bill](#)
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