

連邦法人税額計算例

Regular Tax Calculation
通常税額計算

Sample 1

Taxable Income	Tax Rate	Actual Taxable Income
		\$30,000
\$0 - \$50,000	15%	\$4,500
50,000 - 75,000	25%	\$0
75,000 - 100,000	34%	\$0
100,000 - 335,000	39%	\$0
335,000 - 10,000,000	34%	\$0
10,000,000 - 15,000,000	35%	\$0
15,000,000 - 18,333,333	38%	\$0
18,333,333 -	35%	\$0
Total Tax		\$4,500

Sample 5

Taxable Income	Tax Rate	Actual Taxable Income
		\$5,000,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$6,250
75,000 - 100,000	34%	\$8,500
100,000 - 335,000	39%	\$91,650
335,000 - 10,000,000	34%	\$3,286,100
10,000,000 - 15,000,000	35%	\$0
15,000,000 - 18,333,333	38%	\$0
18,333,333 -	35%	\$0
Total Tax		\$3,400,000

Sample 2

Taxable Income	Tax Rate	Actual Taxable Income
		\$60,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$2,500
75,000 - 100,000	34%	\$0
100,000 - 335,000	39%	\$0
335,000 - 10,000,000	34%	\$0
10,000,000 - 15,000,000	35%	\$0
15,000,000 - 18,333,333	38%	\$0
18,333,333 -	35%	\$0
Total Tax		\$10,000

Sample 6

Taxable Income	Tax Rate	Actual Taxable Income
		\$12,000,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$6,250
75,000 - 100,000	34%	\$8,500
100,000 - 335,000	39%	\$91,650
335,000 - 10,000,000	34%	\$3,286,100
10,000,000 - 15,000,000	35%	\$700,000
15,000,000 - 18,333,333	38%	\$0
18,333,333 -	35%	\$0
Total Tax		\$4,100,000

Sample 3

Taxable Income	Tax Rate	Actual Taxable Income
		\$85,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$6,250
75,000 - 100,000	34%	\$3,400
100,000 - 335,000	39%	\$0
335,000 - 10,000,000	34%	\$0
10,000,000 - 15,000,000	35%	\$0
15,000,000 - 18,333,333	38%	\$0
18,333,333 -	35%	\$0
Total Tax		\$17,150

Sample 7

Taxable Income	Tax Rate	Actual Taxable Income
		\$16,000,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$6,250
75,000 - 100,000	34%	\$8,500
100,000 - 335,000	39%	\$91,650
335,000 - 10,000,000	34%	\$3,286,100
10,000,000 - 15,000,000	35%	\$1,750,000
15,000,000 - 18,333,333	38%	\$380,000
18,333,333 -	35%	\$0
Total Tax		\$5,530,000

Sample 4

Taxable Income	Tax Rate	Actual Taxable Income
		\$200,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$6,250
75,000 - 100,000	34%	\$8,500
100,000 - 335,000	39%	\$39,000
335,000 - 10,000,000	34%	\$0
10,000,000 - 15,000,000	35%	\$0
15,000,000 - 18,333,333	38%	\$0
18,333,333 -	35%	\$0
Total Tax		\$61,250

Sample 8

Taxable Income	Tax Rate	Actual Taxable Income
		\$20,000,000
\$0 - \$50,000	15%	\$7,500
50,000 - 75,000	25%	\$6,250
75,000 - 100,000	34%	\$8,500
100,000 - 335,000	39%	\$91,650
335,000 - 10,000,000	34%	\$3,286,100
10,000,000 - 15,000,000	35%	\$1,750,000
15,000,000 - 18,333,333	38%	\$1,266,667
18,333,333 -	35%	\$583,333
Total Tax		\$7,000,000