

《特朗普将进行历史上力度最大的减税》

导读:北京时间4月27日,特朗普政府发布了美国史上最大税改计划的核心纲要。这份税改计划纲要列在一页纸上,包括对企业和个人减税两部分。



President Donald Trump is to propose slashing the rate of corporation tax when he announces his tax plan later.

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White House officials say the centrepiece of Wednesday's announcement will be a sharp reduction in the business tax rate, from 35% to 15%. Economists say the tax cuts will add trillions of dollars to the deficit over the next decade.

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But Treasury Secretary Steven Mnuchin has said the draft tax plan "will pay for itself with economic growth". The Republican president's plan will act as a guide for Congress as they try to pass a tax reform bill in the months ahead. But it could face resistance from fiscal hawks within his own party.

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Also expected in the plan:

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Some sort of repatriation tax, giving big companies an incentive to bring back money they hold overseas?

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Tax breaks for childcare expenses

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Large increase to standard tax deduction

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More tax rate cuts for hedge funds, and other enterprises that pay taxes at individual rates

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Easing the tax form process

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What will Trump's tax plan actually do?

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Mr Trump's blueprint is not expected to include any proposals for raising new revenue.

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The much-discussed border tax that would put a tariff on imports - favoured by House Speaker Paul Ryan - will not be in the plan. And nor will Mr Trump's 1tn dollars (779bn pounds)-infrastructure improvement plan feature.

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The White House is also working to include an expanded child and development care credit, for which Mr Trump's daughter, Ivanka, has advocated.

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Democrats are not expected to back a plan which adds to the national debt.

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That means Republicans, who control the House and the Senate, may be forced to work under a budget procedure which allows them to proceed without them.

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President Trump would like to see Congress pass tax reform by the middle of autumn, says the White House. Mr Mnuchin and White House chief economic adviser Gary Cohn are expected to provide more detail about the plan on Wednesday afternoon.

????????????????????????????????????Mr Mnuchin????????Gary Cohn????????????????

Republican lawmaker Kevin Brady, who heads the House Ways and Means Committee and co-chairs Congress' tax-writing panels, praised the broad tax outline.

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"I think the bolder the better in tax reform," he said. "I'm excited that the president is going for a very ambitious plan."

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Senator Orrin Hatch, a Utah Republican, questioned whether lowering tax rates for small businesses, known as S corporations or "pass through" businesses, was beneficial.

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Though "pass through" entities are typically small businesses, parts of Mr Trump's own real estate conglomerate also qualify, giving Democrats more ammunition in opposing the plan.

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Democrats have also criticised Mr Mnuchin's claim that economic growth would create enough new tax revenue to cover the corporate tax cuts.

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Democratic Senator Sherrod Brown called the 15% rate workable only "if you want to blow a hole in the federal budget and cut a whole lot of things like Meals on Wheels and Lake Erie restoration and then lie about the growth rate of the economy".

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California Democrat Ted Lieu described the proposal as "mathematically impossible".

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