

Fringe Benefits	Old Law—2017 and Prior	TCJA—Beginning January 1, 2018
Moving Expenses	100% deductible to employer Not taxable to employee ⁱ	100% deductible to employer Included in employee's taxable income • An exclusion exists for employees who are members of the Armed Forces on active duty ⁱⁱ
Qualified Transportation Fringe Benefits (Excluding Bicycle Expense Reimbursements) and Expenses Paid for Employee Commutes	100% deductible Not taxable to employee ⁱⁱⁱ	Not deductible unless necessary to ensure the employee's safety Not taxable to employee ^{iv}
Reimbursement for Qualified Bicycle Commuting Expenses	100% deductible Not taxable to employee ^v	100% deductible Included in employee's taxable income ^{vi}
Meals and Entertainment Expenses		
Entertainment Expenses	General Rule: 50% deductible • 50% deduction for face value of event tickets • 100% deduction for qualified charitable events ^{vii}	Not deductible ^{viii} • Exceptions may exist for certain employee, stockholder, business leagues, etc. meeting expenses ^{ix}
Office Holiday Parties	100% deductible	100% deductible ^x
Meals Provided for the Convenience of the Employer (Excluding Overtime Meals and Meal Money)	100% deductible if de minimis fringe benefit ^{xi} 50% deductible if not	50% deductible until 2025 Not deductible after 2025 ^{xii}
Qualified Overtime Meals and Meal Money	100% deductible Not taxable to employee ^{xiii}	50% deductible • Additional IRS guidance expected ^{xiv}
Other Business Meals and Employee Travel Meals	50% deductible	50% deductible