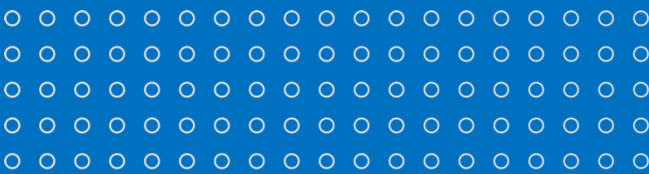


# TCJA Benefit-Related Provisions

Current vs. Post-2025 (if expired)



## TCJA Benefit-Related Provisions: Current vs. Post-2025 (if expired)

Benefit Area	Current TCJA Rules (Through 2025)	Post-2025 (If TCJA Provisions Expire)
Dependent Care FSAs	Up to <b>\$5,000</b> in pre-tax contributions per household per year	May revert to <b>\$2,500</b> (or \$2,500 per parent filing separately) limit
Employer-paid Moving Expenses	Reimbursements are <b>taxable income</b> for most employees	May become <b>tax-exempt</b> again for employees
Employee Achievement Awards	Narrowed definition of <b>non-taxable awards</b> (no cash or gift cards)	Could return to broader definitions allowing more non-cash awards tax-free
Commuter Benefits	Employer-provided transit and parking benefits are <b>not deductible</b> to employer	May become <b>deductible</b> business expenses for employers again
Fringe Benefits for Entertainment	No deduction for employer-paid <b>entertainment, amusement, or recreation</b>	May partially restore deduction (e.g., 50% for some client entertainment)
Meals Provided on Employer Premises	Employer-provided meals are only <b>50% deductible</b>	May return to <b>100% deduction</b> in certain cases (e.g., for convenience)
Tax Brackets & Withholding	Lower income tax brackets reduce employee tax liability	Brackets may shift higher, <b>reducing take-home pay</b> and affecting benefits
Standard Deduction	Nearly <b>doubled</b> under TCJA	May revert to lower pre-TCJA levels, affecting how benefits impact net income
Child Tax Credit	Increased to <b>\$2,000 per child</b> , partially refundable	Could return to <b>\$1,000 per child</b> , reducing overall family support value
Individual Alternative Minimum Tax	Raised exemption amounts for AMT	Lower thresholds may bring more employees into AMT, impacting benefit value

