

Publications

Tax Reform Series I: Fringe Benefit and Health & Welfare Provisions

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On December 22, 2017, President Trump signed into law H.R. 1, known as the “Tax Cuts and Jobs Act.” The new law is an overhaul of the Internal Revenue Code and, as such, will have a significant impact on the rules governing the taxation of both employers and employees.

This is the first of a series of alerts in which we highlight the benefits-related tax provisions of H.R. 1. Below, we describe changes related to taxation of fringe benefits and health and welfare benefits, and we outline next steps that employers and employees should consider.

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