

## Section 132

<i>Operative provision</i>	<i>Category</i>	<i>Definition</i>
132(a)(1)	No-additional-cost service	(b)
132(a)(2)	Qualified employee discount	(c)
132(a)(3)	Working condition fringe	(d)
132(a)(4)	De minimis fringe	(e)
132(a)(5)	Qualified transportation fringe	(f)
132(a)(6)	Qualified moving expense reimbursement	(g)
132(a)(7)	Qualified retirement planning services	(m)

On-premises gym - IRC § 132(j)(4)

“Family” coverage - IRC § 132(h)

Reciprocal agreements - IRC § 132(i)

Nondiscrimination rules - IRC § 132(j)

Employer gets deduction

IRC § 117(d)