

# The Tax Cuts & Jobs Act

AND

## Commercial Roofing Costs

Great news for re-roofing projects!

The Tax Cuts and Jobs Act approved by Congress in December 2017 includes a provision that reduces the overall cost associated with re-roofing projects and significantly improves the cost-effectiveness of commercial roof replacements that comply with building energy codes.



*Deduct the cost*  
of re-roofing projects as an

**IMMEDIATE  
WRITE-OFF**

up to **full** replacement cost

**AVERAGE PAYBACK PERIOD**  
ON THE COST OF INSTALLING CODE-REQUIRED INSULATION



**WAS  
11.6  
YEARS**

**NOW  
8.1  
YEARS**

Shortened by

**3.5  
YEARS**

**21%  
SAVINGS**

Maximum expense amount

**RAISED TO**

**\$1 MILLION**

Phase-out threshold **increased to**  
**\$2.5 million**

**\$1,000,000**

Deduct your **roof**  
replacement cost

**IN THE YEAR  
COMPLETED**

instead of depreciating  
over **39 years**



(like under  
previous law)