

MEALS AND ENTERTAINMENT DEDUCTION PERCENTAGES

Office Holiday Party or Summer Picnic	100% deductible
Client Business Meals	50% deductible if business is conducted, taxpayer is present, and not lavish or extravagant
Entertainment-Related Meals	No deduction (e.g., meals incurred when no business is conducted, potentially at night clubs, cocktail lounges, theaters, country clubs, golf and athletic clubs, sporting events, and on hunting, fishing, vacation and similar trips)
Transportation to/from Restaurant for Client Business Meal	100% deductible
Sporting Event Tickets	No deduction
Club Memberships	No deduction
Meals Provided for the Convenience of Employer	50% deductible (nondeductible after 2025)
Meals Provided to Employees; Occasionally and Overtime Employee Meals	50% deductible
Water, Coffee, and Snacks at the Office	50% deductible (nondeductible after 2025)
Meals in Office During Meetings of Employees, Stockholders, Agents, or Directors	50% deductible
Meals during Business Travel	50% deductible
Meals at a Seminar or Conference, or at a Business League Event	50% deductible
Meals included in Charitable Sports Package	50% deductible
Meals Included as Taxable Compensation to Employee or Independent Contractor	100% deductible
Meals Expenses Sold to a Client or Customer (or Reimbursed)	100% deductible
Food Offered to the Public for Free	100% deductible