

Meal and Entertainment Tax Deduction Guide
Post-Tax Cuts and Jobs Act

Event	2017 Rules	2018 (and beyond) Rules
Office Parties/Picnics	100% deductible	100% deductible
Entertainment-related Meals	50% deductible	50% deductible (if paid for separately from the event)
Client Business Meals	50% deductible, if business is conducted and not lavish	50% deductible, if business is conducted and not lavish
Sporting Event Tickets	Generally, 50% deductible 100% deductible for charitable sports events	No deduction allowed
Club Memberships	50% deductible for expenses incurred at a club if related to an active trade or business No deduction allowed for club dues	No deduction allowed
Transportation to and from Restaurants for Client Business Meals	100% deductible	100% deductible
Meals Provided for the Convenience of the Employer	100% deductible (if excluded from employees' gross income as a de minimis fringe benefit) Otherwise, 50% deductible	50% deductible No deduction is allowed after 2025
Meals Provided to Employees Occasionally (and Overtime Employee Meals)	100% deductible (if excluded from employees' gross income as a de minimis fringe benefit) Otherwise, 50% deductible	50% deductible No deduction is allowed after 2025
Water, Coffee, Snacks, etc. at the Office	100% deductible (if excluded from employees' gross income as a de minimis fringe benefit) Otherwise, 50% deductible	50% deductible No deduction is allowed after 2025
Meals During Employee and Owner Meetings	50% deductible	50% deductible
Meals During Business Travel	50% deductible	50% deductible
Meals at a Seminar or Conference	50% deductible	50% deductible
Meals Included in Charitable Sports Packages	100% deductible	50% deductible
Meals Included as Taxable Compensation to Employee/ Independent Contractor	100% deductible	100% deductible
Meals Sold to a Client/Customer	100% deductible	100% deductible
Food Offered to the Public for Free	100% deductible	100% deductible