



2018 Guide to Deducting Business Meals and Entertainment

Meals & Entertainment	2017 Deduction	2018 Category
Business Entertainment (sporting events, concerts, trips, etc.)	50%	Nondeductible
Business Meals (employees, clients, prospects)	50%	Nondeductible
Tickets to Charitable Events	100%	Nondeductible
Meals for Business	50%	50% - Travel Meals
Employee Travel Meals	50%	50% - Travel Meals
Meals for Meetings (employees, clients, prospects)	50%	50% - Office Meals
Meals Provided for Convenience of Employer	100%	50% - Office Meals
Employee Events (holiday party, social outings) Events	100%	100% - Company
Office Food & Beverages	100%	100% - Groceries