

## **Business Meals and Expenses – 2021 and 2022**

The COVID-19 Relief Bill, signed on December 27, 2020, made changes to deductions for business meals in tax years 2021 and 2022.

**The following meals are now 100% deductible, for tax years 2021 and 2022.** (For tax year 2020, they were 50% deductible.):

- Meals in office during meetings or provided as a convenience (if provided by a restaurant)
- Meals during business travel or at a seminar/conference
- Meals included as taxable compensation to an employee or independent contractor
- Office parties and team-building events
- Client business meals, if taxpayer is present

**The following expenses are NOT deductible:**

- Sporting event tickets
- Club memberships and related expenses
- Transportation to/from a restaurant for client business meals