



2023 Guide to Deducting Business Meals & Entertainment

Meals were 100% deductible in 2021 and 2022. This was a temporary change to help boost spending at restaurants during the Covid-19 pandemic. See below for an update on the percentage deductible in 2023 compared to 2022.

	2023	2022
Business Meals (employees, clients, prospects)	50%	100% (if provided by a restaurant; otherwise, 50%)
Meals during entertainment events	50%	50%
Meals while traveling for work or at a conference	50%	100% (if provided by a restaurant; otherwise, 50%)
Employee Events (holiday parties, social outings)	100%	100%
Meals in office during meetings of employees or stakeholders	50%	50%
Meals provided for convenience of employer (i.e., working late)	100%	100%
Business Entertainment (sporting events, golf, concerts, trips, etc.)	None	None
Transportation to/from restaurant for business meals	100%	100%
Club dues	None	None
Office Food & Beverages	50%	50%