



Deductibility of Meal & Entertainment Expenses Under TCJA

Type of event	Deduction
Office holiday parties	100% deductible
Client business meals	50% deductible if business is conducted, taxpayer is present, and not extravagant
Entertainment-related meals	No deduction (e.g, meals incurred when no business is conducted)
Sporting events	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 (nondeductible after 2025)
Meals included in charitable sports package	50% deductible
Water, coffee, and snacks at workplace	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 as taxable compensation to employee or independent contractor	100% Deductible
Meal expenses sold to a client or customer (or reimbursed)	100% Deductible
Food offered to the public for free (e.g., at a seminar)	100% Deductible