

Meals and Entertainment Deduction Guide

For general reference only. Please refer to your accountant's advice. All meals should be non-lavish to be eligible for deduction

Who	Description	% Deductable
All	Entertainment such as baseball, football, club membership	0%
All	Meals included with entertainment event ticket	0%
All	Meals made on premises or catered for internal business purposes	50%
Customer	Year-end party	0%
Customer	Non-lavish client business meal	50%
Employee	Meals purchased at an entertainment event	50%
Employee	Travel, either purchased, or prepared in hotel room	50%
Employee	On-premises coffee and snacks	50%
Employee	Non-lavish meals purchased during employee travel in pursuit of business or trade	50%
Employee	Year end party, company event (picnic), or outing for employees and spouses	100%
Employee	On premises shift meals	100%
General Public	Meals made on premises for marketing presentation	100%
General Public	Food that is offered for free to the general public	100%
Potential Client	Restaurant meals (non-lavish)	50%

