

Business meal, entertainment and travel deductibility checklist

Business meals

	Percent deductible			Comments
	100%	50%	0%	
Lavish and extravagant meal			■	
Meal with employee, business discussed *		■		
Meal with employee, no business discussed			■	
Meal with customer, business discussed *		■		
Meal with customer, no business discussed			■	
Meal with customer on a business trip, no business discussed:				
■ Customer's meal			■	
■ Your meal *		■		
Meal for customer and spouse, no one else present			■	
Transportation to/from restaurant for business meal	■			
Dinner for employees working overtime (if deemed de minimis) *		■		
Meal ordered in for staff meeting (if deemed de minimis) *		■		
Meals provided at or near cost to employees at employer-operated cafeteria		■		50% deductible through 2025, 0% starting in 2026
Company holiday parties and picnics for employees	■			
Cost of meals provided to employees for convenience of employer on the premises *		■		50% deductible through 2025, 0% starting in 2026
Meals taken while away from home (employees only) *		■		Must meet IRS "away from home" rules
Snacks and beverages provided to employees on premises (if deemed de minimis)		■		50% deductible through 2025, 0% starting in 2026
Meals provided at board of directors business meeting *		■		
Meals provided at entertainment facility if separately stated on invoice *		■		For example: Food and beverages consumed in a suite at a sporting facility are 50% deductible if separately stated/invoiced.

* For 2021 and 2022: 100% deduction for meals provided by restaurant or caterer for on-site or takeout consumption.

Entertainment

Transportation to/from sporting event	■			Parking at event: no deduction
Ticket price and scalper's premium for sporting event			■	
Cover charge, taxes and tips			■	
Country and luncheon club dues and fees			■	
Tickets for charitable fundraising sports event			■	If the ticket price exceeds the fair market value of the event, the charity should provide an acknowledgement that identifies the portion that's deductible as a charitable contribution
Charitable contribution in exchange for right to purchase tickets to sporting events			■	

Travel expenses

Transportation and lodging expenses for a business trip	■			Provided not lavish or extravagant
Transportation, lodging and attendance expenses for investment seminar			■	No longer deductible on Schedule A
Travel for charitable purposes	■			Must be directly related to charitable purpose, and individual taxpayer must itemize
Nonemployee spouse's travel costs			■	
Employee spouse's travel costs			■	