

Meal Deductions Cheat Sheet for Businesses

Scenario	Description	Deductible Amount*
Client Lunch	A client is taken out to lunch and \$60 is spent.	\$30 (50% of \$60)
Employee Lunch	An employee is taken out to lunch and \$70 is spent.	\$35 (50% of \$70)
Hotel Business Meeting	A business meeting at a hotel with \$250 for facility charges and \$600 on food and beverages.	\$550 (\$250 facility, \$300 (50%) for food and beverages)
Basic Sporting Event	A soccer game with food and beverages, where \$100 was spent on tickets and \$50 on food.	\$25 (50% of \$50 food & beverages)
Fancy Sporting Event	Suite tickets for a hockey game, where food and beverages are not separately stated.	\$0 (Nondeductible)
Travel Meals	A business trip with meal expenses of \$200, split equally between two people.	\$50 (50% of one person's meal \$100)
Accountable Plan Reimbursement	An employee is reimbursed \$130 for food and beverage expenses while on business travel.	\$65 (50% of \$130)
Employee Holiday Party	A holiday party for employees at a hotel, including a buffet dinner and open bar.	100% deductible
Employee Break Room	Snacks provided in an employee break room, totaling \$2,200 per year.	\$1,100 (50% of \$2,200)
Emergency Employee Meals	Meals provided to employees in specific roles as a convenience to the employer.	50% deductible
Waiting Area Snacks	Snacks provided in a waiting area for both employees and customers.	100% deductible

**Please record the full amount of the meal in your books and records. We will adjust for tax purposes when we prepare the return.*