



Meals & Entertainment Changes Under Tax Cuts & Jobs Act

Throughout the webinar we discussed some of the major changes to affect M&E; however, to detail them all would have us droning on for hours. For our clients' convenience, we have prepared a table detailing all of the categories of meals and entertainment compared to the laws we've grown accustomed to before the Tax Cuts and Jobs Act.

If you have any further questions, **contact your account manager**

Event	2017 (Old Rules)	2018 (New Rules)
Office Holiday Party or Picnic	100% Deductible	100% Deductible
Client Business Meals	50% Deductible	0% Deductible
Client Entertainment Related Meals	50% Deductible	0% Deductible
Transportation for Client Business Meals	100% Deductible	100% Deductible
Sporting Event Tickets	Face value of ticket: 50% Deductible Skybox/luxury seats: 50% Deductible to face value of non-luxury seats in same box Charitable events: 100% Deductible Contributions to purchase tickets for educational institution's athletic events: 80% Deductible Transportation/ parking for sporting events: 50% deductible	0% Deductible

Club Memberships	No deduction for club dues; however, 50% deduction for expenses incurred at a club organized for business, pleasure, recreation, or other social purposes if related to an active trade or business	0% Deductible
Meals Provided for the Convenience of Employer	100% Deductible provided they are excludible from employees' gross income as de minimis fringe benefits otherwise 50% deductible	50% Deductible (nondeductible after 2025)
Water, Coffee, Snacks, etc. at Office	100% Deductible provided they are excludible from employees' gross income as de minimis fringe benefits; otherwise 50% deductible	50% Deductible (nondeductible after 2025)
Meals in Office During Employee, Shareholders, Agents, or Directors	50% Deductible	50% Deductible
Meals During Business Travel	50% Deductible	50% Deductible
Meals at a Seminar or Conference	50% Deductible	50% Deductible
Meals included through Charitable Sports Package	100% Deductible	50% Deductible
Meals Included as Taxable Compensation to Employee	100% Deductible	100% Deductible
Meal Expenses Sold to Clients or Customers	100% Deductible	100% Deductible
Food Offered to Public for Free	100% Deductible	100% Deductible



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