

Meals and Entertainment Changes Under Tax Reform

	2017 Expenses (Old Rules)	2018 Expenses (New Rules)
Office Holiday Parties	100% deductible	100% deductible
Entertaining Clients	50% deductible	No deduction for entertainment expenses
	Event tickets, 50% deductible for face value of ticket; anything above face value is non-deductible	
	Tickets to qualified charitable events are 100% deductible	
Business Meals e.g. Employee Travel Meals	50% deductible	50% deductible
Meals Provided for 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)