

# Business Meal, Entertainment, and Travel Deductibility Checklist - 2018 New Rules



Rea & associates  
CPAs and business consultants

TYPE OF EXPENDITURE	100%	50%	0%
<b>BUSINESS MEAL EXPENSES</b>			
Quiet business meal			X
Lavish and extravagant meal			X
Meal with employee, business discussed		X	
Meal with employee, no business discussed			X
Meal with customer, business discussed		X	
Meal with customer, no business discussed			X
Meal with customer during travel, no business discussed:			
<i>Customer's meal</i>			X
<i>Your meal</i>		X	
Meal for employee working overtime (if deemed de minimis)		X*	
Meal ordered in for staff meeting (if deemed de minimis)		X*	
Employee meal at or near cost at employee-operated cafeteria		X*	
Meal for customer and spouse, no one else present			X
Transportation to/from restaurant for business meal	X		
<b>BUSINESS ENTERTAINMENT EXPENSES</b>			
Transportation to/from entertainment event			X
Ticket price for business entertainment (sporting, concert, theater, or other event)			X
Scalper's premium for tickets			X
Cover charge, taxes and tips			X
Country club dues and fees			X
Golf, business discussed			X
Tickets to charitable fundraising entertainment event			X
Tickets to nonprofit high school/college sports event with paid coaches/referees			X
<b>BUSINESS TRAVEL EXPENSES</b>			
Transportation and lodging	X		
Meals taken alone while away from home		X	
Transportation, living, and attendance expenses for investment seminar			X
Expenses for travel as form of education			X
Travel for charitable purposes with some personal leisure			X
Per diem reimbursement up to federal limit:**			
<i>Employee</i>	X		
<i>Employer</i>	X		
Per diem reimbursement in excess of federal limit:***			
<i>Employee</i>			X
<i>Employer</i>	X		
<b>Office holiday parties</b>	X		

\* Under the Tax Cuts and Jobs Act, amounts incurred and paid after Dec. 31, 2025, are not deductible.

\*\* Meals and Incidental Expenses included are subject to 50 percent.

\*\*\* This amount is included in employee's wages. Since 2106 expenses are no longer deductible by employee, there is no deduction by the employer.