



Business Meal, Entertainment & Travel Expenses Deductibility Checklist

Type of Expense	100%	50%	0%
Business Meals			
Quiet business meal			✓
Extravagant business meal			✓
Meal with employee, business discussed		✓	
Meal with employee, business not discussed			✓
Meal with customer, business discussed		✓	
Meal with customer, business not discussed			✓
Meal with customer during travel, no business discussed			
Customer's meal			✓
Your meal		✓	
Meal for employee working overtime		✓*	
Meal ordered in for staff meeting		✓*	
Employee meal at or near cost at employee-operated cafeteria		✓*	✓
Meal for customer & spouse, no one else present			
Transportation to/from a restaurant for a business meal	✓		
Business Entertainment			
Transportation to/from entertainment event			✓
Ticket price for business entertainment (sport, concert, theater, etc.)			✓
Any premium paid for tickets			✓
Cover charge, taxes & tips			✓
Country club fees & dues			✓
Golf, business is discussed			✓
Tickets to charitable fundraising entertainment			✓
Tickets to nonprofit sport events with paid referees			✓
Business Travel			
Transportation & lodging	✓		
Meals taken alone while away from home		✓	
Transportation, living, and attendance expenses for investment seminar			✓
Expenses for travel as a form of education			✓
Travel for charitable purposes with some personal leisure			✓
Per diem reimbursement up to federal limit**			
Employee	✓		
Employer	✓		
Per diem reimbursement in excess of federal limit***			
Employee			✓
Employer	✓		
Office holiday party			
	✓		

* Under TCJA, amounts incurred & paid after 12/31/25 are not deductible.

** Meals & Incidental Expenses included are subject to 50%.

*** This amount is included in the employee's wages (and not deductible by the employee)