

Meals and Entertainment Deductions

	Rules in effect for 2020	Temporary Rules in effect for 2021 & 2022*
Company Events (i.e., office holiday party, summer picnic, etc.)	100% deductible	100% deductible
Client Business Meals	50% deductible if business is conducted, taxpayer is present, and not lavish or extravagant	100% deductible if business is conducted, taxpayer is present, and not lavish or extravagant
Meals at an Entertainment Event (i.e., sporting events, golf outings, fishing, etc.)	No deduction unless the expense is specifically identified on the receipt; otherwise, 50% deductible	No deduction unless the expense is specifically identified on the receipt; otherwise, 100% deductible
Entertainment (i.e., sporting events, golf outings, fishing, etc.)	No deduction	No deduction
Club Memberships	No deduction	No deduction
Meals Provided for the Convenience of Employer	50% deductible (nondeductible after 2025)	100% deductible
Meals Provided to Employees, Occasionally and Overtime Employee Meals	50% deductible	100% deductible

****Once the temporary rules have expired, they will revert back to the rules in effect for 2020.***