

2021 & 2022 BUSINESS MEAL DEDUCTIBILITY CHART

Have you missed partying and having business meals with your prospects, customers, and employees?

Well, get ready to start again. Soon, COVID-19 will be behind us. It could be just a few short months away.

To help you get ready, check the table below for what you can do in 2021 and 2022 as the law stands now:

Description	Amount Deductible for Tax Years 2021-2022		
	100%	50%	Zero
Restaurant meals with clients and prospects	X		
Entertainment such as baseball and football games with clients and prospects			X
Employee meals for convenience of employer, served by in-house cafeteria		X	
Employee meals for required business meeting, purchased from a restaurant	X		
Meal served at chamber of commerce meeting held in a hotel meeting room	X		
Meal consumed in a fancy restaurant while in overnight business travel status	X		
Meals cooked by you in your hotel room kitchen while traveling away from home overnight		X	
Year-end party for employees and spouses	X		
Golf outing for employees and spouses	X		
Year-end party for customers classified as entertainment			X
Meals made on premises for general public at marketing presentation	X		
Team-building recreational event for all employees	X		
Golf, theater, or football game with your best customer			X
Meal with a prospective customer at the country club following your non-deductible round of golf	X		

If you have any questions on this chart, email Jim@volzcpa.com