



# BALANCED BOOKS

## Bookkeeping & Consulting

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### Meal Deductibility for 2023 and Beyond

Type of Meal Expense	Deductibility (2023 & Beyond)
Business meals (with clients, at restaurants)	<b>50% deductible</b>
Office snacks and meals for employees	<b>50% deductible</b>
Meals while traveling for business	<b>50% deductible</b>
Meals at conferences (not included in ticket)	<b>50% deductible</b>
Employee meals for convenience of employer	<b>50% deductible</b> (used to be 100%)
Meals provided during company-wide parties (holiday parties, etc.)	<b>100% deductible</b>
Meals included as taxable employee compensation	<b>100% deductible</b>
Meals for promotional or marketing purposes	<b>50% deductible</b>
Lavish or extravagant meals	<b>Not deductible</b>
Entertainment (sporting events, concerts, golf outings, etc.)	<b>Not deductible</b>

#### Key Takeaways:

- ✔ **Most business meals are back to 50% deductible**
- ✔ **Entertainment is still NOT deductible** (unless the food is separately stated)
- ✔ **Company parties & employee celebrations remain 100% deductible**
- ✔ **Meals provided as taxable employee benefits remain 100% deductible**