

## 2026 Business meals, travel and entertainment deductibility checklist

Business meals	100%	50%	0%
Dinner for employee working overtime (if deemed de <i>minimis</i> )			X
Lunch ordered in for staff meeting (if deemed de <i>minimis</i> )			X
Lunch and dinner provided at or near cost to employees at on-site cafeteria			X
Meals provided by employer and treated as a de <i>minimis</i> fringe benefit			X
Meals provided to employees for the convenience of the employer			X
Office coffee, water, and snacks available to employees			X
Employee meals at seminars			X
Holiday parties, company picnics, and other occasional employee appreciation	X		
Meals treated as employee compensation	X		
Meals sold to employees at fair market value	X		
Restaurant or catering business employee shift meals	X		
Client meals directly related to a business meeting		X	
Meals for employees while traveling for business		X	
Meals eaten alone while traveling for business (out of town overnight)		X	
Lunch with employee, infrequent meetings, business discussed			X
Lunch with customer on road trip, no business discussed: Customer's meal			X
Lunch with customer on road trip, no business discussed: Your meal		X	
"Quiet business meal" – no business discussed			X
Lavish and extravagant meal			X
Lunch with employee, no business discussed			X
Lunch with customer, no business discussed			X
Dinner for customer and spouse, no one else present			X
Food or beverage provided to crew members of commercial vessels	X		
Food or beverage provided at certain oil and gas platforms or drilling rigs	X		
Food or beverage available to the public	X		
Food or beverage sold to customers	X		
Food or beverage for charitable fundraising	X		
Employer reimbursement of employee meals considered moving expenses	X		
Employer reimbursement of employee meals qualifying as business meals	X		
Reimbursement of contractor meals qualifying as business meals	X		
Department of Transportation Regulated - 80%		n/a	
Travel expenses	100%	50%	0%
Transportation to/from restaurant for business meal	X		
Transportation and lodging expenses	X		
Per diem reimbursement up to federal limit	X		
Transportation, living and attendance expenses for investment seminar where investment-related business is not your trade or business			X
Expenses for travel as form of education			X
Travel for charitable purposes with some personal pleasure: Charitable deduction			X

Entertainment	100%	50%	0%
Tickets to not-for-profit high school or college sports event with paid coaches and referees			X
Transportation to/from sporting event			X
Ticket price for sporting event associated with business discussion			X
Leased sky boxes for sporting events: One event, at cost			X
Leased sky boxes for sporting events: More than one event			X
Scalper's premium for tickets			X
Theater tickets			X
Golf outings			X
Yacht excursions			X
Client meals not purchased separately from entertainment			X
Cover charge, taxes, tips and parking for entertainment events			X
Country club dues and fees primarily established for recreational and entertainment activities			X
Use of an entertainment facility. This includes expenses for depreciation and operating costs such as rent, utilities, maintenance and protection			X