



PEASE &
ASSOCIATES, CPAs

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NEW TAX LAW M&E UPDATE

Type of M&E Expense	Prior Treatment	New Provision Treatment
Customer entertainment	50% deductible	100% non-deductible (ND)
Customer meals	50% deductible	Entertainment related – 100% ND Business related – 50% ND
Employee travel meals	50% deductible	50% deductible
Convenience of employer meals	100% deductible	50% deductible Becomes 100% ND after 2025
Deminimis meals (meals for employee meetings)	Can be 100% or 50% deductible	50% deductible
Employee recreation	Can be 100% or 50% deductible	Can be 100% deductible or 100% ND
Overtime meals	100% deductible	50% deductible
Skyboxes and Suites	Can be 50% or 100% ND	100% ND

* ND (non-deductible)

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Please contact our firm for further details.

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