

# Meals & Entertainment Changes

2017	2018	Type of Meals & Entertainment
50%	50%	<b>Prospect/client</b> meals (with bona fide business discussion)
50%	NA	<b>Entertainment</b> expenses (before/after business discussion)
100%	100%	<b>Meals offered to public</b> (sales seminars, etc.)
100%	100%	<b>Office parties/picnics</b>
50%	50%	<b>Business travel</b> meals (incl. day travel to seminars, etc.)
50%	50%	<b>Office meetings</b> with employees/directors/shareholders, etc.
100%	50%	<b>“Supper money”</b> and <b>“employer convenience”</b> meals
100%	50%	<b>Office coffee/soda/snacks</b>
80%	80%	<b>Meals for employees</b> (with DOT hours-of-service limitation)