

Description	Old Law	New Law
Entertainment Costs (example: golf outings, sporting events)	50%	Nondeductible
Client/Customer Meals		
Meals, snacks, and refreshments prior to, during, or after an entertainment activity if separately stated	50%	50%
Meals other than associated with an entertainment activity	50%	50%
Employee Business Meals		
Provided for Employer Convenience	100%	50%
Provided in an employer's on-site dining facility	100%	50%
Meals for recreational, social, or similar activities primarily for the benefit of employees (e.g. company picnics and holiday parties)	100%	100%
Employee expense while traveling and for company meetings	50%	50%