

<b>Event</b>	<b>2017 Expenses</b>	<b>New 2018 Expenses</b>
<b>Client Business Meals</b>	50% deductible if taxpayer is present, and not lavish or extravagant	50% deductible if business is conducted, taxpayer is present, and not lavish or extravagant
<b>Transportation to/from Restaurant for Client Business Meal</b>	100% deductible	100% deductible
<b>Sporting Event Tickets</b>	50% Deductible for face value of ticket (anything above face value is non-deductible) 50% deductible for skybox expenses to the extent of non-luxury seat ticket face value in such box 100% deductible for charitable sports events Contributions for the right to purchase tickets to an educational institution's athletic events 80% deductible 50% for transportation to/from and parking at sporting events	No Deduction
<b>Club Memberships</b>	No deduction for club dues; however, 50% deduction for expenses incurred at a club organized for business, pleasure, recreation, or other social purposes if related to an active trade or business.	No Deduction
<b>Meals Provided for the Convenience of the Employer</b>	100% deductible provided they are excludable from employees' gross income as de minimis fringe benefits; otherwise 50% deductible	50% deductible (nondeductible after 2025)
<b>Meals Provided to Employees Occasionally and Overtime Employee Meals</b>	100% deductible provided they are excludable from employees' gross income as de minimis fringe benefits	50% deductible (nondeductible after 2025)
<b>Water, Coffee, and Snacks at the Office</b>	100% deductible provided they are excludable from employees' gross income as de minimis fringe benefits	50% deductible (nondeductible after 2025)
<b>Meals included in Charitable Sports Package</b>	100% deductible	50% deductible
<b>No Change - 50% Deductible</b>		
Meals in office during meetings of employees, stockholders, agents, or directors Meals during business travel Meals at a seminar or conference, or at a business league event		
<b>No Change - 100% Deductible</b>		
Meals included as taxable compensation to employee or independent contractor Meals expenses sold to a client or customer (or reimbursed) Food offered to the public for free (e.g., at a seminar) Office holiday party or picnic		