

	2017 Expenses (Previous rules)	2018 Expenses (TCJA)
Office Parties (Social Activities and recreational activities provided for employees)	100% deductible	100% deductible
Entertainment Expense (any activity considered to constitute entertainment, amusement or recreation)	50% deductible	Meals – 50% deductible if separately stated from the entertainment
	Event tickets, 50% deductible for face value of ticket; anything above face value is non-deductible	No deduction for entertainment expenses
	Tickets to qualified charitable events are 100% deductible	
Employee Travel Meals	50% deductible	50% deductible
Meals Provided for Convenience of Employer	100% deductible provided they are excludible from employees' gross income as de minimis fringe benefits; otherwise, 50% deductible	50% deductible (nondeductible after 2025) there will be additional guidance issued by the Treasury Department and the IRS in the future
Fringe Benefits (additional guidance has been requested)	Businesses could deduct the cost of employee parking, transit passes and bike commuting reimbursements, and employees could exclude the benefit from income. Employee achievement awards could consist of anything within a dollar limit of \$400 per award and \$1,600 for all awards to the employee for the year.	Businesses can no longer deduct the cost of employee parking and transit passes (bike commuting reimbursements are still deductible), but employees can still exclude the benefit from income, except bike commuting reimbursements. Employee achievement awards must be tangible personal property and not cash, gift cards, coupons or certificates, nor tickets, meals, vacations, lodging or stocks and bonds. The dollar limits remain unchanged.
Sporting Event Tickets	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	No deduction for any of these items

	50% for transportation to/from and parking at sporting events	
Club Memberships	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
Meals in Office During Meetings of Employees, Stockholders, Agents, or Directors	50% deductible	50% deductible
Meals at a Seminar or Conference, or at a Business League Event	50% deductible	50% deductible
Meals included in Charitable Sports Package	100% deductible	50% deductible

The IRS plans to issue proposed regulations after any comments on Notice 2018-76 have been received by 12/2/18.