

Description	2018 New Rules Per the Tax Act 2017	Old Rules (prior to 2018)
Entertaining Clients	No deduction for entertainment	50% Deductible
Meals with Clients	50% Deductible	50% Deductible
Employee Travel Meals	50% Deductible	50% Deductible
Employee Business Meals for Convenience of Employer	50% Deductible	100% Deductible
Office Holiday Parties	100% Deductible	100% Deductible
Event Tickets	No deduction for entertainment	Event Tickets, 50% deductible for the face value of the ticket. Anything over face value is non-deductible.

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