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Employee Business Expenses

As a marketing associate you have ordinary and necessary work related expenses for your job that the Internal Revenue Service considers tax deductible.

An *ordinary expenses* is one that is common and accepted in your field of trade, business, or profession.

A *necessary expense* is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

Items for consideration...

Communications - cell phone, long-distance home phone, home phone extra calling features ie, call waiting, call forward, 2nd phone line in home

Subscriptions - Internet provider, magazine subscriptions, cook books, newspaper subscriptions
Professional books and journals

Supplies - pencils, pens, briefcase, paper, palm pilot, business cards, computer supplies, paper, fax supplies, small tools

Promotion items - client gifts, sponsorships, promotional purchases

Food purchases - non-reimbursed food purchases to compensate to a client for out of stock or short delivery, purchases of Sysco product to prepare at home to test quality, samples

Continuing Education - computer classes, cooking classes, motivational workshops
Any job related education expense

Entertainment - meals out with clients, meals to research menu options and food preparation
Only 50% of the cost is actually tax deductible per law

Vehicle - mileage, cost of additional insurance required by employer

Other things to consider - Out of pocket cost for Bad Debt
- Meals and lodging away from home
- Move to new work location
- Professional dues
- Home Office